



Rodium Realty Ltd.

Perspective To Perfection®

June 18, 2021

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

Scrip Code: 531822
Scrip Name: Rodium

Dear Sir/Madam,

Sub: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015:

Pursuant to Regulation 30 & 33 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 June 18, 2021, has inter alia considered and approved the following transactions:

1. Audited Financial Results (both Standalone and Consolidated) along with Independent Auditor's Report by the Statutory Auditors M/s SCA AND ASSOCIATES Chartered Accountants, for the quarter and Financial Year ended March 31, 2021, Statement of Assets and Liabilities as on March 31, 2021 and Statement of Cash flow for half-year ended on March 31, 2021 (enclosed herewith as Annexure-I).
2. Declaration with respect to unmodified opinion on Audited Financial Results for the year ended on March 31, 2021 (enclosed herewith as Annexure-II).
3. No dividend was recommended by Board of Directors for the F.Y. 2020-2021.
4. Approved the Board's Report for the Financial Year ended on March 31, 2021.
5. Approved the Re-appointment of M/s. Ashar & Co. as the Internal Auditors of the Company for the Financial Year 2021-2022.
6. Approved Re-appointment of Ms. Hiya Rathi of M/s. Hiya Rathi & Associates, Practicing Company Secretaries (M. No.: A50191 & COP No.: 18864) as Secretarial Auditor of the Company for the Financial Year 2021-2022.
7. The Board of Directors of the Company had decided that the Company will cease from the Partnership held in M/s Contour Developers LLP (a Limited Liability Subsidiary of the Company, hereinafter referred as LLP) by transferring its partnership stake held in such LLP to M/s Alag Icon LLP for a consideration of Rs. 48 Lakhs which includes capital contribution and amount standing as current capital and/or loan in the said LLP and on such terms and conditions as mentioned in Annexure-III. Such a decision has been taken for the focused growth of the Company.



CIN - L85110MH1993PLC206012

Corporate Office / Registered Office:-

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Details required pursuant to Regulation 30 & Para A of Part A of Schedule III of the SEBI Listing Obligations and Disclosure Requirement) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 is enclosed herewith as **Annexure III**.

The information contained in this intimation is also available on the website of the Company i.e. (www.rodium.net).

The Board Meeting commenced at 4:00 p.m. and concluded at 5:30 p.m.

We request you to kindly take the same on record.

For Rodium Realty Limited

Tulsi Rajput
Company Secretary
M.No.A42122



Encl: As above

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INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors,
Rodium Realty Limited.

Report on the audit of Standalone Annual Financial Results

Opinion

1. We have audited the accompanying Standalone annual financial results ("the Statement") of **Rodium Realty Limited** ("the Company") for the year ended 31st March, 2021, 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.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual 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, and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the year ended 31 March 2021

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 Annual 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 together with the ethical requirements that are relevant to our audit of the standalone annual 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 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 annual financial results.

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

4. These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.
5. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results 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 Indian Accounting Standards prescribed under Section 133 of the Act 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

6. In preparing the standalone annual 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.
7. The Board of Directors is responsible for overseeing the Company's financial reporting process

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

8. Our objectives are to obtain reasonable assurance about whether the standalone annual 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 annual 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 standalone annual 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 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 and related disclosures in the standalone financial results made by the Management and Board of Directors.



- 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 appropriateness of this assumption. 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 annual 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 annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

10. The standalone annual financial results include the results for the quarter ended 31 March 2021 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.

For SCA AND ASSOCIATES
Chartered Accountants
(Firm Regn. No. 101174W)



(Shivratn Agarwal)
Partner

Mem. No.: 104180

UDIN:- 21104180 AAAAAH27842

Mumbai, June 18, 2021



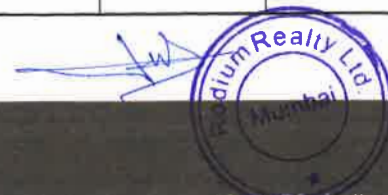


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RODIUM REALTY LIMITED					
(Rs.in Lakhs) Except EPS					
Statement of Standalone Financial Results for the Quarter and Year ended 31st March,2021					
PARTICULARS	Standalone				
	Quarter ended			Year ended	
	31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
	Audited (Refer Note 2)	Unaudited	Audited (Refer Note 2)	Audited	Audited
I Revenue from Operations	971.67	432.61	945.46	1,600.29	3,785.46
II Other Income	36.80	97.70	26.06	232.80	207.32
III Total Income(I + II)	1,008.47	530.31	971.52	1,833.09	3,992.78
IV Expenses					
a) Cost of Construction & Development	334.58	187.51	217.14	753.20	1,456.61
b) Changes in inventories of finished goods, Stock-in-trade and work-in-progress	648.54	104.29	437.78	686.40	1,442.11
c) Employee benefits expense	15.49	20.72	25.90	68.65	100.05
d) Finance costs	110.15	83.83	80.55	350.53	331.66
e) Depreciation and amortisation expense	1.28	0.44	3.03	6.90	11.49
f) Other expenses	57.30	102.44	149.27	320.46	628.98
Total expenses(IV)	1,167.34	499.23	913.67	2,186.14	3,970.90
V Profit before Exceptional Items and Tax (III-IV)	(158.87)	31.08	57.85	(353.05)	21.88
VI Exceptional Items	-	-	-	-	-
VII Profit before Tax	(158.87)	31.08	57.85	(353.05)	21.88
VIII Tax expense:					
(1) Current Tax	-	-	18.58	-	18.58
(2) Deferred Tax	(50.06)	31.05	(7.27)	(77.60)	(1.51)
Profit for the period from Continuing operations (VII - VIII)	(108.81)	0.03	46.54	(275.45)	4.81
X Other Comprehensive Income(OCI)					
(i) Items that will not be reclassified to profit or loss	1.75	1.60	4.92	6.57	6.42
(ii) Incometax relating to items that will not be reclassified to profit or loss	(0.44)	(0.40)	(1.05)	(1.65)	(1.47)
Total Comprehensive Income for the year					
XI attributable to:					
Owners of the Company	(107.50)	1.23	50.41	(270.54)	9.76
Non-controlling interest	-	-	-	-	-
Paid up Equity Share Capital (Face Value of Rs.10/- each) excluding Forfieted Shares	324.79	324.79	324.79	324.79	324.79
Earnings Per Share for Continuing Operations XIII (of Rs.10/- each) (not annualised for the quarters):					
Basic (Rs. Per Share)	(3.35)	0.00	1.43	(8.48)	0.15
Diluted (Rs. Per Share)	(3.35)	0.00	1.43	(8.48)	0.15
XIV Other Equity excluding Revaluation Reserve	-	-	-	988.51	1,259.05

See accompanying Notes to the financial results



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RODIUM REALTY LIMITED

Standalone Statement of Assets and Liabilities		
Particulars	Standalone	
	As at 31.03.2021	As at 31.03.2020
	Audited	Audited
ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	5.32	12.79
(b) Other Intangible Assets	0.49	0.70
(c) Financial Assets		
(i) Investments	301.03	319.68
(ii) Other financial assets	710.65	1,299.15
(d) Deferred Tax Asset(Net)	87.76	11.82
(e) Other non-current assets	15.26	15.26
(2) Current Assets		
(a) Inventories	6,015.73	6,702.13
(b) Financial Assets		
(i) Investments	301.09	444.43
(ii) Trade Receivables	1,267.10	1,699.82
(iii) Cash and cash Equivalents	132.32	230.51
(iv) Bank balances other than Cash and Cash Equivalents	656.18	64.38
(v) Loans	215.17	215.73
(vi) Other financial assets	122.89	102.80
(c) Current Tax Assets (Net)	99.14	65.15
(d) Other current assets	1,086.25	343.29
TOTAL ASSETS	11,016.38	11,527.64
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	344.50	344.50
(b) Other Equity	988.51	1,259.05
(c) Non Controlling Interest	-	-
Total Equity	1,333.01	1,603.55
Liabilities		
(1) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,050.42	2,209.63
(b) Provisions	39.80	38.50
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	6,108.10	6,143.01
(ii) Trade Payables:		
Small enterprises and	16.29	22.14
enterprises and Small enterprises	425.37	497.80
(iii) Other Financial Liabilities	295.42	460.38
(b) Other Current Liabilities	744.47	549.18
(c) Provisions	3.51	3.45
Total Liabilities	9,683.37	9,924.09
TOTAL EQUITY AND LIABILITIES	11,016.38	11,527.64

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Notes:

(1) The above Financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 18th June, 2021. The auditors have issued audit report for standalone financial results with unmodified opinion for the year ended 31 March 2021.

(2) The figures for the Quarter ended 31st March, 2021 and 31st March, 2020 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 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 practise 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 wherever necessary.

For Rodium Realty Limited

Harish Nisar
Whole-Time Director



Place : Mumbai

Date: 18.06.2021

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RODIUM REALTY LIMITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2021 (Rs.in Lakhs)		
Particulars	Year ended 31 March 2021	Year ended 31 March 2020
A. CASH FLOW FROM OPERATING ACTIVITIES :		
NET PROFIT BEFORE TAX	(353.05)	21.88
Adjustment for :		
Depreciation	6.90	11.50
Finance Cost	350.53	331.65
Interest Income	(115.35)	(121.33)
Dividend Income	(0.85)	(1.55)
Remeasurements of Defined benefit plans	6.37	6.42
Loss on conversion of Pvt Ltd to LLP	-	13.31
Sundry Balance Written Back	(6.31)	(78.81)
Other Adjustments	1.21	101.85
Fair Value changes in Investments	10.89	11.36
	253.59	274.40
OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES	(99.46)	296.28
Trade receivables	432.72	(1,445.40)
Other Financial assets	-	(4.72)
Other Current Assets	(740.95)	2,430.46
Inventories	686.40	1,442.11
Trade Payable	(71.98)	(102.89)
Provisions	1.36	1.70
Other liabilities	195.29	47.49
	502.84	2,368.75
CASH GENERATED FROM OPERATIONS	403.38	2,665.02
Direct Taxes paid	(33.99)	(41.07)
NET CASH FROM OPERATING ACTIVITIES	369.39	2,623.95
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(0.42)	(8.70)
Capital Work in Progress & Capital Advance	-	(8.26)
Investment in Subsidiaries	-	(3.73)
Loss on sale of investment in subsidiary	-	(12.31)
Movement in Current Capital of Investment in Subsidiaries	7.77	(71.43)
Loans (Financial assets)	0.56	(14.91)
Fixed Deposits with Banks	(3.30)	(68.24)
Interest Income	93.23	105.65
Dividend income	0.85	1.55
NET CASH USED IN INVESTING ACTIVITIES	98.69	(80.38)
C. CASH FLOW FROM FINANCING ACTIVITIES		
(Repayments) / Proceeds from Working Capital Facilities (Net)	53.57	(49.11)
Proceeds from Borrowings	568.26	160.00
Repayments of Borrowings	(964.84)	(1,714.04)
Interest paid	(366.61)	(476.99)
Dividend and Corporate Dividend Tax	-	(39.33)
NET CASH FROM FINANCING ACTIVITIES	(709.62)	(2,119.47)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(241.53)	424.10
CASH AND CASH EQUIVALENTS AS AT 31ST MARCH 2020	674.94	250.84
Cash & Cash Equivalents	230.51	92.62
Current Investments	444.43	158.21
CASH AND CASH EQUIVALENTS AS AT 31ST MARCH 2021	433.41	674.94
Cash & Cash Equivalents	132.32	230.51
Current Investments	301.09	444.43

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INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors,
Rodium Realty Limited.

Report on the audit of Consolidated Annual Financial Results

Opinion

1. We have audited the accompanying Consolidated annual 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 year ended 31st March, 2021, 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.
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 the other auditor on separate audited financial statements of the subsidiary, the aforesaid consolidated annual financial results:

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

Name of the Entity	Relationship
Rodium Housing LLP	Subsidiary
81 Estates LLP	Subsidiary
Contour Developers 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, and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the year ended 31 March 2021

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 Annual 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 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 Code of Ethics. We believe that the audit evidence



obtained by us along with the unaudited financial statements of subsidiaries certified and furnished to us by the management of the Holding Company as referred to in sub paragraph (a) of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

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

4. These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements
5. The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and 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 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 annual 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 annual financial results by the Management and the Directors of the Holding Company, as aforesaid.
6. In preparing the consolidated annual 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 Annual Financial Results

8. Our objectives are to obtain reasonable assurance about whether the consolidated annual 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 annual 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 annual 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 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 and related disclosures in the consolidated financial results made by the Management and Board of Directors
- 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 appropriateness of this assumption. 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 consolidated annual 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual 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 annual financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entity included in the consolidated annual financial results, which has been audited by other auditor, such other auditor 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 (a) of the section titled "Other Matters" in this audit report.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual 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

- a) The consolidated annual financial results include the financial results of Subsidiaries, whose financial statements reflect total assets (before consolidation adjustments) of Rs. 318.46 Lakhs as at 31 March 2021, total revenue (before consolidation adjustments) of Rs. Nil and total net loss after tax (before consolidation adjustments) of Rs. 4.61 Lakhs and net cash outflows of Rs 0.42 Lakhs for the year ended on that date, as considered in the consolidated annual financial results, which are unaudited and have been furnished to us by the management of Holding Company and our opinion on the consolidated annual 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.
- Our opinion on the consolidated annual financial results is not modified in respect of the above matter with respect to our reliance on the work done.
- b) The consolidated annual financial results include the results for the quarter ended 31 March 2021 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.

For SCA AND ASSOCIATES
Chartered Accountants
(Firm Regn. No. 101174W)



(Shivratn Agarwal)
Partner

Mem. No.: 104180

UDIN:- 21104180ANAN HY 4152

Mumbai, June 18, 2021





Rodium Realty Ltd.

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RODIUM REALTY LIMITED					
(Rs.in Lakhs) Except EPS					
Statement of Consolidated Financial Results for the Quarter and Year ended 31st March,2021					
PARTICULARS	Consolidated				
	Quarter ended			Year ended	
	31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
	Audited (Refer Note 2)	Unaudited	Audited (Refer Note 2)	Audited	Audited
I Revenue from Operations	971.67	432.61	945.46	1,600.29	3,785.46
II Other Income	35.85	96.74	25.09	228.96	203.58
III Total Income(I + II)	1,007.52	529.35	970.55	1,829.25	3,989.04
IV Expenses					
a) Cost of Construction & Development	209.24	187.51	241.85	760.37	1,520.90
b) Changes in inventories of finished goods, Stock-in-trade and work-in-progress	774.65	104.28	413.06	679.23	1,377.82
c) Employee benefits expense	15.49	20.72	25.90	68.65	100.05
d) Finance costs	110.15	82.87	80.55	350.53	331.67
e) Depreciation and amortisation expense	1.29	0.44	3.02	6.90	11.49
f) Other expenses	56.68	102.45	149.47	321.17	616.21
Total expenses(IV)	1,167.50	498.27	913.85	2,186.85	3,958.14
V Profit before Exceptional Items and Tax (III-IV)	(159.98)	31.08	56.70	(357.60)	30.90
VI Exceptional Items	-	-	-	-	-
VII Profit before Tax	(159.98)	31.08	56.70	(357.60)	30.90
VIII Tax expense:					
(1) Current Tax	0.04	-	18.58	0.04	18.58
(2) Deferred Tax	(50.06)	31.05	(7.27)	(77.60)	(1.51)
Profit for the period from Continuing operations (VII - VIII)	(109.96)	0.03	45.39	(280.04)	13.83
X Other Comprehensive Income(OCI)					
(i) Items that will not be reclassified to profit or loss	1.75	1.60	4.92	6.57	6.42
(ii) Incometax relating to items that will not be reclassified to profit or loss	(0.44)	(0.40)	(1.05)	(1.65)	(1.47)
Total Comprehensive Income for the year attributable to:					
XI Owners of the Company	(108.63)	1.23	49.25	(275.10)	18.80
Non-controlling interest	(0.02)	(0.00)	0.01	(0.02)	(0.02)
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)	(3.39)	0.00	1.40	(8.62)	0.43
Diluted (Rs. Per Share)	(3.39)	0.00	1.40	(8.62)	0.43
XIV Other Equity excluding Revaluation Reserve	-	-	-	979.67	1,254.78

See accompanying Notes to the financial results



CIN - L85110MH1993PLC206012

Corporate Office / Registered Office:-

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RODIUM REALTY LIMITED

Consolidated Statement of Assets and Liabilities		Rs.in Lakhs	
Particulars	Consolidated		
	As at	As at	
	31.03.2021	31.03.2020	
	Audited	Audited	
ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment	5.32	12.79	
(b) Other Intangible Assets	0.49	0.70	
(c) Financial Assets			
(i) Investments	95.78	106.66	
(ii) Other financial assets	710.65	1,299.15	
(d) Deferred Tax Asset(Net)	87.76	11.82	
(e) Other non-current assets	15.26	15.26	
(2) Current Assets			
(a) Inventories	6,204.81	6,884.04	
(b) Financial Assets			
(i) Investments	312.09	444.43	
(ii) Trade Receivables	1,267.10	1,699.82	
(iii) Cash and cash Equivalents	179.05	287.82	
(iv) Bank balances other than Cash and Cash Equivalents	656.18	64.38	
(v) Loans	183.17	183.73	
(vi) Other financial assets	105.90	89.63	
(c) Current Tax Assets (Net)	99.14	65.15	
(d) Other current assets	1,154.49	414.31	
TOTAL ASSETS	11,077.19	11,579.70	
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	344.50	344.50	
(b) Other Equity	979.67	1,254.78	
(c) Non Controlling Interest	34.46	28.50	
Total Equity	1,358.63	1,627.78	
Liabilities			
(1) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	2,050.42	2,209.63	
(b) Provisions	39.80	38.50	
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	6,117.09	6,157.01	
(ii) Trade Payables:			
Small enterprises and	16.29	22.14	
micro enterprises and Small enterprises	428.32	500.35	
(iii) Other Financial Liabilities	307.92	460.38	
(b) Other Current Liabilities	755.21	560.47	
(c) Provisions	3.51	3.45	
Total Liabilities	9,718.56	9,951.92	
TOTAL EQUITY AND LIABILITIES	11,077.19	11,579.70	

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Notes:

- (1) The above Financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 18th June, 2021. The auditors have issued audit report for the consolidated financial results with unmodified opinion for the year ended 31 March 2021.
- (2) The figures for the Quarter ended 31st March, 2021 and 31st March, 2020 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 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.
- (4) The Consolidated Financial results include the results of the holding company and Six subsidiaries. The holding company with its subsidiaries is here in referred to as the Group.
- (5) 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.
- (6) The figures for the previous periods have been regrouped wherever necessary.

For Rodium Realty Limited



Harish Nisar
Whole-Time Director

Place : Mumbai

Date: 18.06.2021

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RODIUM REALTY LIMITED CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2021 (Rs.in Lakhs)			
Particulars	Year ended 31 March 2021	Year ended 31 March 2020	
A. CASH FLOW FROM OPERATING ACTIVITIES :			
NET PROFIT BEFORE TAX	(357.60)	30.90	
Adjustment for :			
Depreciation	6.90	11.49	
Finance Cost	350.53	331.67	
Interest Income	(111.51)	(117.50)	
Dividend Income	(0.85)	(1.55)	
Sundry Balance Written Back	(6.31)	(78.81)	
Other Adjustments	1.21	101.85	
Remeasurements of Defined benefit plans	6.57	6.42	
Fair Value changes in Investments	10.89	11.36	264.93
OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES	(100.17)	295.83	
Trade receivables	432.71	(1,445.40)	
Other Financial assets	2.00	(4.72)	
Other Current Assets	(740.18)	2,413.23	
Inventories	679.23	1,377.82	
Trade Payable	(71.56)	(101.67)	
Provisions	1.36	1.69	
Other liabilities	207.25	54.16	2,295.11
CASH GENERATED FROM OPERATIONS	410.64	2,590.94	
Direct Taxes paid	(34.03)	(41.08)	
NET CASH FROM OPERATING ACTIVITIES	376.61	2,549.86	
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment	(0.42)	(8.70)	
Capital Work in Progress & Capital Advance	-	(8.26)	
Loans (Financial assets)	0.55	(14.91)	
Fixed Deposits with Banks	(3.30)	(68.24)	
Interest Income	93.24	105.65	
Dividend income	0.85	1.55	
NET CASH USED IN INVESTING ACTIVITIES	90.92	7.09	
C. CASH FLOW FROM FINANCING ACTIVITIES			
(Repayments) / Proceeds from Working Capital Facilities (Net)	53.57	(49.11)	
Proceeds from Borrowings	568.26	109.00	
Repayments of Borrowings	(969.84)	(1,649.04)	
Capital Contribution in LLP	5.97	0.02	
Interest paid	(366.60)	(477.00)	
Dividend and Corporate Dividend Tax	-	(39.33)	
NET CASH FROM FINANCING ACTIVITIES	(708.64)	(2,105.46)	
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(241.11)	451.50	
CASH AND CASH EQUIVALENTS AS AT 31ST MARCH, 2020	732.25	280.75	
Cash & Cash Equivalents (Note 9)	287.82	121.55	
Current Investments (Note 3)	444.43	159.19	
CASH AND CASH EQUIVALENTS AS AT 31ST MARCH, 2021	491.14	732.25	
Cash & Cash Equivalents (Note 9)	179.05	287.82	
Current Investments (Note 3)	312.09	444.43	



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Annexure - II

June 18, 2021

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

Scrip Name: Rodium
Scrip Code: 531822

Dear Sir/Madam,

Sub: Declaration with respect to Audit Report with unmodified opinion to the Audited Financial Results for the financial year ended March 31, 2021

The Company hereby declares that the Audited Financial Results for the financial year ended March 31, 2021, which have been approved by the Board of Directors of the Company at their meeting held today, i.e., June 18, 2021, the Statutory Auditors have not expressed any modified opinion(s) in their Audit Report.

The above declaration is made in pursuance to Regulation 33(3)(d) of Securities Exchange and Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015.

We request you to kindly take the same in record.

For Rodium Realty Ltd.

Harish Nisar
Whole-Time Director



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ANNEXURE-III

The information required under Regulation 30 & Para A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

a)	the amount and percentage of the turnover or revenue or income and net worth contributed by such unit or division of the listed entity during the last financial year;	During the Financial Year 2020-2021, M/s Contour Developers LLP has only generated Net Loss.
b)	date on which the agreement for sale has been entered into;	The MOU and LLP Agreement is still in the process of legal diligence by the both the parties and is expected to be executed within the period of 30 business days.
c)	the expected date of completion of sale/disposal	Six Months from the execution of definitive Agreement.
d)	consideration received from such sale/disposal;	Such transaction would entitle the Company to achieve Rs. 48 Lakhs _/- as the total receipts including Capital contribution in said LLP.
e)	brief details of buyers and whether any of the buyers belong to the promoter/ promoter group/group companies. If yes, details thereof;	<p>Brief details of buyer:</p> <p>M/s ALAG ICON LLP, a Limited Liability having LLP Identity No. AAW-2862, is in the business of Construction.</p> <p>The buyer do not belong to the promoter/ promoter group/group companies.</p>
f)	whether the transaction would fall within related party transactions? If yes, whether the same is done at "arms length";	The transaction does not fall within any provisions of related party transaction
g)	additionally, in case of a slump sale, indicative disclosures provided for amalgamation/merger, shall be disclosed by the listed entity with respect to such slump sale. <i>For the purpose of this sub-clause, "slump sale" shall mean the transfer of one or more undertakings, as a result of the sale for a lump sum consideration, without values being assigned to the individual assets and liabilities in such sales</i>	Not applicable.

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