



Rodium Realty Ltd.

Perspective To Perfection®

November 08, 2023

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001

Security Name: RODIUM
Security Code No.: 531822

Dear Sir/ Madam,

Sub: Outcome of the Board Meeting held on November 08, 2023

Pursuant to Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board, at its meeting held today i.e., on November 08, 2023, has inter-alia considered and approved the following:

1. The Unaudited Financial Results (Standalone and Consolidated) together with Statements of Assets and Liabilities and Cash Flow Statements for the quarter and half year ended 30th September, 2023;
2. Limited Review Report for the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September, 2023 from Statutory Auditor of the Company.

The meeting of the Board of Directors of the Company commenced at **3:00 p.m.** and concluded at **8:30 p.m.**

We request you to kindly take the same on record.

Thanking you,

For Rodium Realty Limited



Deepak Chheda
Chairman & Managing Director

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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**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED
STANDALONE FINANCIAL RESULTS OF RODIUM REALTY LIMITED FOR THE QUARTER
AND HALF YEAR ENDED SEPTEMBER 30, 2023**

To The Board of Directors
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, 2023 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, 2023, has been compiled from the related standalone financial statements prepared in accordance with 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 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 of interim financial information consists of making enquires, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. 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: 23104180 BHASKR 14080

Place: Mumbai

Date: November 08, 2023





Rodium Realty Ltd.

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| RODIUM REALTY LIMITED | | | | | | |
|--|---------------|------------|------------|-----------------|------------|------------|
| Statement of Standalone Financial Results for the Quarter & Half Year ended 30 September, 2023 | | | | | | |
| PARTICULARS | Quarter ended | | | Half Year ended | | Year ended |
| | 30.09.2023 | 30.09.2022 | 30.06.2023 | 30.09.2023 | 30.09.2022 | 31.03.2023 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| I Revenue from Operations | 329.35 | 1,021.08 | 188.31 | 517.66 | 1,156.11 | 2,373.00 |
| II Other Income | 73.02 | 44.83 | 91.35 | 164.38 | 142.01 | 434.16 |
| III Total Income(I + II) | 402.37 | 1,065.91 | 279.66 | 682.03 | 1,298.12 | 2,807.15 |
| IV Expenses | | | | | | |
| a) Cost of Construction & Development | 261.34 | 234.44 | 195.69 | 457.02 | 450.81 | 1,093.35 |
| b) Cost of Sales | - | - | 160.00 | 160.00 | - | 170.00 |
| c) Changes in Inventories of Finished goods, Stock-in-trade and Work-in-Progress | 97.46 | 770.49 | (102.00) | (4.54) | 654.68 | 996.41 |
| d) Employee Benefits Expenses | 8.59 | 14.25 | 8.86 | 17.45 | 25.84 | 52.35 |
| e) Finance Costs | 25.97 | 43.85 | 32.77 | 58.74 | 93.08 | 173.36 |
| f) Depreciation and Amortisation Expenses | 2.53 | 2.15 | 2.26 | 4.79 | 4.07 | 8.77 |
| g) Other Expenses | 48.73 | 52.02 | 45.60 | 94.33 | 103.91 | 223.34 |
| Total Expenses(IV) | 444.61 | 1,117.20 | 343.18 | 787.79 | 1,332.39 | 2,717.58 |
| V Profit/(Loss) before Exceptional Items and Tax (III-IV) | (42.24) | (51.29) | (63.52) | (105.76) | (34.27) | 89.58 |
| VI Exceptional Items | - | - | - | - | - | - |
| VII Profit/(Loss) before Tax | (42.24) | (51.29) | (63.52) | (105.76) | (34.27) | 89.58 |
| VIII Tax Expense: | | | | | | |
| (1) Earlier Year Tax Adjustments | 1.47 | (0.52) | (22.61) | (21.14) | (0.52) | 27.34 |
| (2) Deferred Tax | - | 18.53 | 5.69 | 5.69 | 14.61 | (0.52) |
| IX Profit/(Loss) for the period from Continuing Operations (VII - VIII) | (43.71) | (69.30) | (46.60) | (90.31) | (48.36) | 62.76 |
| X Other Comprehensive Income(OCI) | | | | | | |
| (i) Items that will not be reclassified to profit or loss | 0.81 | 1.41 | 0.81 | 1.61 | 2.81 | 3.22 |
| (ii) Incometax relating to items that will not be reclassified to profit or loss | (0.20) | (0.35) | (0.20) | (0.41) | (0.71) | (0.81) |
| XI Total Comprehensive Income for the period. (IX+X) | (43.11) | (68.26) | (45.99) | (89.10) | (46.26) | 65.17 |
| XII Paid up Equity Share Capital (Face Value of Rs.10/- each) excluding Forfieted Shares | 324.79 | 324.79 | 324.79 | 324.79 | 324.79 | 324.79 |
| XIII Earnings Per Share for Continuing Operations (of Rs.10/- each) (not annualised): | | | | | | |
| Basic (Rs. Per Share) | (1.35) | (2.13) | (1.43) | (2.78) | (1.49) | 1.93 |
| Diluted (Rs. Per Share) | (1.35) | (2.13) | (1.43) | (2.78) | (1.49) | 1.93 |
| XIV Other Equity excluding Revaluation Reserve | - | - | - | - | - | 1,020.38 |

Notes:

(1) The above Financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 08.11.2023. The auditors have issued limited review report for standalone financial results with unmodified opinion for the quarter and half year ended 30 September 2023

(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 Chheda
Chairman & Managing Director
Place : Mumbai
Date: 08/11/2023



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 | As at |
| | 30.09.2023 | 31.03.2023 |
| | Unaudited | Audited |
| ASSETS | | |
| (1) Non-Current Assets | | |
| (a) Property, Plant and Equipment | 10.13 | 8.88 |
| (b) Other Intangible Assets | 6.68 | 9.22 |
| (c) Financial Assets | | |
| (i) Investments | 457.50 | 324.66 |
| (ii) Other Financial Assets | 1309.68 | 911.69 |
| (d) Deferred Tax Asset(Net) | 140.42 | 119.68 |
| (2) Current Assets | | |
| (a) Inventories | 4941.80 | 4,937.25 |
| (b) Financial Assets | | |
| (i) Investments | 33.85 | 75.30 |
| (ii) Trade Receivables | 718.73 | 1,190.81 |
| (iii) Cash and Cash Equivalents | 57.34 | 44.18 |
| (iv) Bank Balances other than Cash and Cash Equivalents | 35.76 | 425.00 |
| (v) Loans | 59.73 | 89.32 |
| (vi) Other Financial Assets | 107.03 | 84.33 |
| (c) Current Tax Assets (Net) | 77.74 | 104.97 |
| (d) Other Current Assets | 2630.83 | 2,245.30 |
| TOTAL ASSETS | 10,587.22 | 10,570.60 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| (a) Equity Share Capital | 344.50 | 344.50 |
| (b) Other Equity | 931.31 | 1,020.38 |
| Total Equity | 1,275.81 | 1,364.89 |
| Liabilities | | |
| (1) Non-Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 2371.58 | 2,270.25 |
| (b) Provisions | 48.38 | 44.34 |
| (2) Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 5785.32 | 6,092.73 |
| (ii) Trade Payables: | | |
| (A) Total outstanding dues of Micro Enterprises and Small Enterprises and | 4.33 | 0.56 |
| (B) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises | 282.52 | 340.45 |
| (iii) Other Financial Liabilities | 0.38 | 0.38 |
| (b) Other Current Liabilities | 816.73 | 452.67 |
| (c) Provisions | 2.17 | 4.34 |
| Total Liabilities | 9311.41 | 9,205.72 |
| TOTAL EQUITY AND LIABILITIES | 10,587.22 | 10,570.60 |



CIN - L85110MH1993PLC206012

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RODIUM REALTY LIMITED

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Rs.in Lakhs)

| Particulars | Half Year ended 30 September 2023 | Half Year ended 30 September 2022 |
|---|--------------------------------------|--------------------------------------|
| A. CASH FLOW FROM OPERATING ACTIVITIES : | | |
| NET PROFIT BEFORE TAX | (105.76) | (34.27) |
| Adjustment for : | | |
| Depreciation | 4.79 | 4.07 |
| Finance Cost | 58.74 | 93.08 |
| Interest Income | (55.78) | (61.03) |
| Remasurement of Defined Benefit Plans | 1.61 | - |
| Fair Value changes in Investments | (13.45) | 7.41 |
| OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES | (109.84) | 9.26 |
| Trade Receivables | 472.08 | 36.04 |
| Other Financial Assets | (17.99) | 10.00 |
| Other Current Assets | (385.53) | (1,158.29) |
| Inventories | (4.54) | 654.68 |
| Trade Payable | (54.15) | (42.61) |
| Provisions | 1.88 | 3.62 |
| Other Liabilities | 403.88 | 571.86 |
| CASH GENERATED FROM OPERATIONS | 305.78 | 84.56 |
| Direct Taxes paid | 21.55 | 8.91 |
| NET CASH FROM OPERATING ACTIVITIES | 327.33 | 93.47 |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of Property, Plant and Equipment | (3.50) | (4.75) |
| Movement in Current Capital of Investment in Subsidiaries | (159.22) | 408.29 |
| Intercorporate Loan | 30.00 | 20.00 |
| Loans to Employees | (0.41) | (1.39) |
| Deposits with Banks having maturity more than 3 months | (8.76) | (7.00) |
| Interest Income | 51.07 | 63.07 |
| NET CASH USED IN INVESTING ACTIVITIES | (90.82) | 478.21 |
| C. CASH FLOW FROM FINANCING ACTIVITIES | | |
| (Repayments) / Proceeds from Working Capital Facilities (Net) | (26.19) | (7.48) |
| Proceeds from Borrowings | 20.53 | 515.00 |
| Repayments of Borrowings | (201.71) | (1,086.61) |
| Interest paid | (57.43) | (89.44) |
| NET CASH FROM FINANCING ACTIVITIES | (264.80) | (668.53) |
| NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS | (28.29) | (96.84) |
| CASH AND CASH EQUIVALENTS AS AT 31ST MARCH 2023 | 119.48 | 220.18 |
| Cash & Cash Equivalents | 44.18 | 41.19 |
| Current Investments | 75.30 | 178.99 |
| CASH AND CASH EQUIVALENTS AS AT 30TH SEPTEMBER, 2023 | 91.19 | 123.34 |
| Cash & Cash Equivalents | 57.34 | 31.55 |
| Current Investments | 33.85 | 91.79 |



CIN - L85110MH1993PLC206012

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**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED
CONSOLIDATED FINANCIAL RESULTS OF RODIUM REALTY LIMITED FOR THE
QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023**

To The Board of Directors
Rodium Realty Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results ("the Statement") of Rodium Realty Limited (hereinafter referred to as "the Holding Company") and its subsidiaries (the Holding Company and its Subsidiaries together referred to as "the Group"), for the quarter and half year ended September 30, 2023, 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 ("Listing Regulations").
2. This Statement is the responsibility of the Holding Company's Management and is approved by the Holding Company's Board of Directors. The statement, as it relates to the quarter and half year ended September 30, 2023, has been compiled from the related Consolidated Financial Statements prepared in accordance with 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 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. A review of interim financial information consists of making enquires, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. 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.
We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.
4. The statements include the results of the following entities:

| Name of the Entity: | Relationship |
|----------------------------|-------------------------|
| Xperia Realty LLP | Subsidiary |
| Fluid Realty LLP | Subsidiary |
| Rodium Housing LLP | Subsidiary |
| Readystage LLP | Subsidiary |
| 81 Estate LLP | Subsidiary |
| Rodium Digital INC | Wholly Owned Subsidiary |



5. In respect of Rodium Housing LLP, whose interim financial information reflects total assets of Rs. 1210.59 Lakhs as at September 30, 2023, total revenue of Rs. 452.01 Lakhs and Rs. 892.86 Lakhs, total net Profit/(loss) after tax of Rs. 58.82 Lakhs and Rs. 108.75 Lakhs and Group's share of total comprehensive income of Rs. Nil and Rs. Nil for the quarter ended September 30, 2023 and for period April 01, 2023 to September 30, 2023 respectively and net cash outflow of Rs. 53.90 Lakhs for the period April 01, 2023 to September 30, 2023 as considered in the statement of cash flows has been reviewed by other auditor whose report has been furnished to us by the Holding Company management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.
6. The statement also includes the interim financial results and other financial information of five subsidiaries whose interim financial results / information reflects total assets of Rs. 889.23 Lakhs as at September 30, 2023, total revenue of Rs. 27.60 and Rs. 27.85 Lakhs, total net profit/(loss) after tax of Rs. (1.86) Lakhs and Rs. (1.61) Lakhs and Group's share of total comprehensive income of Rs. Nil and Rs. Nil for the quarter ended September 30, 2023 and for period April 01, 2023 to September 30, 2023 respectively and net cash outflow of Rs. 0.37 Lakhs for the period April 01, 2023 to September 30, 2023 which are certified by the Management. According to the information and explanations given to us by the Management, these interim financial results and financial information are not material to the group. Our conclusion on the statement is not modified in respect of the above matter.
7. Based on our review conducted as stated in paragraph 3 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: 23104180 BHASKRS6437
Place: Mumbai
Date: November 08, 2023



Rodium Realty Ltd.
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| RODIUM REALTY LIMITED | | | | | | |
|--|---------------|------------|------------|-----------------|------------|-----------------------------|
| Statement of Consolidated Financial Results for the Quarter & Half Year ended 30 September, 2023 | | | | | | |
| | | | | | | (Rs.in Lakhs) Except EPS |
| PARTICULARS | Quarter ended | | | Half Year ended | | Year ended |
| | 30.09.2023 | 30.09.2022 | 30.06.2023 | 30.09.2023 | 30.09.2022 | 31.03.2023 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| I Revenue from Operations | 780.87 | 1,219.58 | 628.56 | 1,409.42 | 1,779.32 | 4,205.63 |
| II Other Income | 51.51 | 40.86 | 49.17 | 100.68 | 67.02 | 233.28 |
| III Total Income (I + II) | 832.38 | 1,260.44 | 677.73 | 1,510.11 | 1,846.34 | 4,438.91 |
| IV Expenses | | | | | | |
| a) Cost of Construction & Development | 836.80 | 449.40 | 604.53 | 1,441.32 | 896.40 | 2,606.04 |
| b) Cost of Sales | - | - | 160.00 | 160.00 | - | 170.00 |
| c) Changes in Inventories of Finished goods, Stock-in-trade and Work-in-Progress | (90.99) | 715.86 | (153.37) | (244.36) | 697.85 | 953.37 |
| d) Employee Benefits Expenses | 8.59 | 14.25 | 8.86 | 17.45 | 25.84 | 52.35 |
| e) Finance Costs | 25.97 | 43.85 | 32.77 | 58.74 | 93.08 | 173.36 |
| f) Depreciation and Amortisation Expenses | 2.62 | 2.15 | 2.26 | 4.88 | 4.07 | 8.77 |
| g) Other Expenses | 79.97 | 43.98 | 45.67 | 125.64 | 104.82 | 235.71 |
| Total expenses(IV) | 862.96 | 1,269.49 | 700.72 | 1,563.68 | 1,822.06 | 4,199.60 |
| V Profit/(Loss) before Exceptional Items and Tax (III-IV) | (30.58) | (9.05) | (22.99) | (53.57) | 24.28 | 239.31 |
| VI Exceptional Items | - | - | - | - | - | - |
| VII Profit/(Loss) before Tax | (30.58) | (9.05) | (22.99) | (53.57) | 24.28 | 239.31 |
| VIII Tax Expense: | | | | | | |
| (1) Current Tax Including Earlier Year Tax Adjustments | 26.65 | 43.17 | 28.27 | 54.92 | 43.17 | 122.99 |
| (2) Deferred Tax | 1.50 | 18.53 | (22.59) | (21.09) | 14.61 | 27.37 |
| IX Profit/(Loss) for the period from Continuing operations (VII - VIII) | (58.73) | (70.75) | (28.66) | (87.40) | (33.50) | 88.94 |
| X Other Comprehensive Income(OCI) | | | | | | |
| (i) Items that will not be reclassified to profit or loss | 0.81 | 1.41 | 0.81 | 1.61 | 2.81 | 3.22 |
| (ii) Incometax relating to items that will not be reclassified to profit or loss | (0.20) | (0.35) | (0.20) | (0.41) | (0.71) | (0.81) |
| XI Total Comprehensive Income for the period. (IX+X) | (58.13) | (69.69) | (28.06) | (86.19) | (31.40) | 91.35 |
| XII Total Comprehensive Income for the year attributable to: | | | | | | |
| Owners of the Company | (61.62) | (70.32) | (40.61) | (102.22) | (53.86) | 31.77 |
| Non-controlling Interest | 14.62 | 0.63 | 12.55 | 27.17 | 22.46 | 59.59 |
| 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) | (1.81) | (2.18) | (0.88) | (2.69) | (1.03) | 2.74 |
| Diluted (Rs. Per Share) | (1.81) | (2.18) | (0.88) | (2.69) | (1.03) | 2.74 |
| XV Other Equity excluding Revaluation Reserve | - | - | - | - | - | 1,010.79 |

Notes:

- (1)The above Financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 08.11.2023. The auditors have issued limited review report for standalone financial results with unmodified opinion for the quarter and half year ended 30 September 2023
- (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 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.
- (4)The figures for the previous periods have been regrouped wherever necessary.

For Rodium Realty Limited



Deepak Chheda
Chairman & Managing Director
Place : Mumbai
Date: 08/11/2023

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,

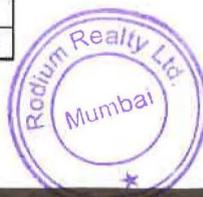
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Rodium Realty Ltd.

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| Consolidated Statement of Assets and Liabilities | | |
|--|------------------|------------------|
| Particulars | As at 30.09.2023 | As at 31.03.2023 |
| | Unaudited | Audited |
| ASSETS | | |
| (1) Non-Current Assets | | |
| (a) Property, Plant and Equipment | 11.23 | 8.88 |
| (b) Other Intangible Assets | 6.68 | 9.22 |
| (c) Financial Assets | | |
| (i) Investments | 44.08 | 30.64 |
| (ii) Other Financial Assets | 1334.68 | 924.12 |
| (d) Deferred Tax Asset(Net) | 140.34 | 119.65 |
| (2) Current Assets | | |
| (a) Inventories | 6028.41 | 5,784.05 |
| (b) Financial Assets | | |
| (i) Investments | 36.62 | 92.39 |
| (ii) Trade Receivables | 775.72 | 1,392.14 |
| (iii) Cash and Cash Equivalents | 197.41 | 224.19 |
| (iv) Bank Balances other than Cash and Cash Equivalents | 35.76 | 425.00 |
| (v) Loans | 59.73 | 89.32 |
| (vi) Other Financial Assets | 107.03 | 126.33 |
| (c) Current Tax Assets (Net) | 77.74 | 104.98 |
| (d) Other Current Assets | 3407.06 | 2,700.47 |
| TOTAL ASSETS | 12,262.49 | 12,031.38 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| (a) Equity Share Capital | 344.50 | 344.50 |
| (b) Other Equity | 919.82 | 1,010.79 |
| (c) Non Controlling Interest | 153.20 | 118.47 |
| Total Equity | 1,417.51 | 1,473.76 |
| Liabilities | | |
| (1) Non-Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 2804.70 | 2,902.50 |
| (b) Provisions | 48.38 | 44.34 |
| (2) Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 6192.54 | 6,508.67 |
| (ii) Trade Payables: | | |
| (A) Total outstanding dues of Micro Enterprises and Small Enterprises and | 4.33 | 0.59 |
| (B) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises | 399.63 | 465.81 |
| (iii) Other Financial Liabilities | 0.38 | 0.38 |
| (b) Other Current Liabilities | 1225.31 | 510.36 |
| (c) Provisions | 2.17 | 4.34 |
| (d) Current Tax Liabilities (Net) | 167.52 | 120.62 |
| Total Liabilities | 10,844.97 | 10,557.62 |
| TOTAL EQUITY AND LIABILITIES | 12,262.49 | 12,031.38 |



CIN - L85110MH1993PLC206012

Corporate Office / Registered Office:-

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Rodium Realty Ltd.

Perspective To Perfection®

RODIUM REALTY LIMITED

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2023

| Particulars | Half Year ended 30 September 2023 | Half Year ended 30 September 2022 |
|---|--------------------------------------|--------------------------------------|
| A. CASH FLOW FROM OPERATING ACTIVITIES : | | |
| NET PROFIT BEFORE TAX | (53.57) | 24.28 |
| Adjustment for : | | |
| Depreciation | 4.88 | 4.07 |
| Finance Cost | 58.74 | 93.08 |
| Interest Income | (45.44) | (48.85) |
| Remasurement of Defined Benefit Plans | 1.61 | |
| Foreign Currency Translation | (1.16) | - |
| Fair Value changes in Investments | (13.45) | 5.18 |
| OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES | (48.39) | 79.99 |
| Trade Receivables | 616.43 | 36.04 |
| Other Financial assets | 36.44 | 10.00 |
| Other Current Assets | (706.59) | (1,842.04) |
| Inventories | (244.36) | 697.85 |
| Trade Payables | (62.43) | 13.10 |
| Provisions | 1.88 | 3.62 |
| Other Liabilities | 714.95 | 356.32 |
| CASH GENERATED FROM OPERATIONS | 307.92 | 7.06 |
| Direct Taxes paid | 15.58 | 8.90 |
| NET CASH FROM OPERATING ACTIVITIES | 323.50 | 15.96 |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of Property, Plant and Equipment | (4.69) | (4.75) |
| Intercompany Loan repaid | 30.00 | 20.00 |
| Loans to Employees | (0.41) | (1.39) |
| Deposits with Banks having maturity more than 3 months | (33.76) | (7.00) |
| Interest Income | 40.73 | 66.13 |
| NET CASH USED IN INVESTING ACTIVITIES | 31.87 | 72.99 |
| C. CASH FLOW FROM FINANCING ACTIVITIES | | |
| (Repayments) / Proceeds from Working Capital Facilities (Net) | (225.32) | (7.48) |
| Proceeds from Borrowings | 20.52 | 1,303.00 |
| Repayments of Borrowings | (210.44) | (1,284.91) |
| Movement in Non Controlling Interest | 34.73 | 28.79 |
| Interest paid | (57.42) | (89.44) |
| NET CASH FROM FINANCING ACTIVITIES | (437.93) | (50.04) |
| NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS | (82.56) | 38.91 |
| CASH AND CASH EQUIVALENTS AS AT 31ST MARCH 2023 | 316.58 | 273.93 |
| Cash & Cash Equivalents | 224.19 | 88.44 |
| Current Investments | 92.39 | 185.49 |
| CASH AND CASH EQUIVALENTS AS AT 30TH SEPTEMBER, 2023 | 234.02 | 312.84 |
| Cash & Cash Equivalents | 197.41 | 214.55 |
| Current Investments | 36.62 | 98.29 |



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