

May 27, 2024

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 and Submission of Audited Financial Results pursuant to Regulation 33 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 May 27, 2024, 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, 2024, Statement of Assets and Liabilities as on March 31, 2024 and Statement of Cash flow for half-year ended on March 31, 2024
2. Declaration with respect to unmodified opinion on Audited Financial Results for the year ended on March 31, 2024.
3. Approved Re-appointment of Mr. Kaushal Doshi of M/s. Kaushal Doshi & Associates, Practicing Company Secretaries (M. No.: F10609 & COP No.: 13143) as Secretarial Auditor of the Company for the Financial Year 2024-25.
4. Approved Re-appointment of M/s. Rajeev Shah & Company, Chartered Accountants, as the Internal Auditors of the Company for the Financial Year 2024-25.

Further, in accordance with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and Company's Code of conduct for Prohibition of Insider Trading, the "Trading Window" for trading in the shares of the Company will open from May 29, 2024 for the Directors and Key Managerial Personnel /Designated Employees and Officers of the Company.

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 3:00 p.m. and concluded at 7:40 p.m.

We request you to kindly take the same on record.

For Rodium Realty Limited

Jyoti Mahendrapal Singh
Company Secretary

Encl: *As above*

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 year ended March 31, 2024, 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 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 profit and other comprehensive income and other financial information for the year ended March 31, 2024.

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 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 we have obtained, is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Results.

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

4. This statement, which includes the Standalone Financial Result is the responsibility of the Company's Board of Directors and has been approved by them for issuance. The statement has been prepared on the basis of the Standalone Financial Statements for year ended 31st March 2024. This responsibility includes preparation and presentation of the Standalone Financial Results for the year ended March 31, 2024 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, but not for the purpose of expressing an opinion on the 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 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 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 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.



SCA AND ASSOCIATES
Chartered Accountants
Continuation Sheet

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

1. The Standalone Financial Results include the results for the quarter ended March 31, 2024 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)



(Shivratan Agarwal)
Partner
Mem. No.: 104180
UDIN:- 24104180BKERXM2121
Mumbai, May 27, 2024





Rodium Realty Ltd.
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RODIUM REALTY LIMITED					
(Rs.in Lakhs) Except					
Statement of Standalone Financial Results for the Quarter and Year ended 31st March,2024					
PARTICULARS	Standalone			Year ended	
	Quarter ended		31.03.2023	31.03.2024	
	31.03.2024	31.12.2023		31.03.2024	31.03.2023
	Audited (Refer Note 2)	Unaudited	Audited (Refer Note 2)	Audited	Audited
I Revenue from Operations	728.10	735.35	1,033.09	1,981.10	2,373.00
II Other Income	177.63	59.85	243.01	401.85	434.16
III Total Income(I + II)	905.73	795.19	1,276.10	2,382.95	2,807.16
Expenses					
a) Cost of Construction & Development	108.33	230.00	436.64	795.35	1,093.35
b)Cost of Finished Units	-	-	170.00	160.00	170.00
c) Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	331.62	578.94	430.43	906.01	996.41
d) Employee Benefits Expense	4.87	13.80	13.45	36.12	52.35
e) Finance Costs	99.73	58.44	39.90	216.91	173.36
f) Depreciation and Amortisation Expense	2.65	2.62	2.46	10.07	8.77
g) Other Expenses	64.55	60.31	74.76	219.19	223.34
IV Total Expenses	611.76	944.11	1,167.64	2,343.65	2,717.58
V Profit/(Loss) before Exceptional Items and Tax (III-IV)	293.96	(148.92)	108.46	39.30	89.58
VI Exceptional Items	-	-	-	-	-
VII Profit/(Loss) Before Tax	293.96	(148.92)	108.46	39.30	89.58
VIII Tax Expense:					
(1) Current Tax	-	-	-	-	-
(2) Deferred Tax	(40.81)	27.23	(4.95)	(34.71)	27.34
(3) Earlier Year Tax Adjustments	49.03	-	-	54.72	(0.52)
IX Profit/(Loss) for the period from Continuing operations (VII - VIII)	285.74	(176.15)	113.41	19.29	62.76
X Other Comprehensive Income(OCI)					
(i) Items that will not be reclassified to profit or loss	3.28	0.81	(1.00)	5.70	3.22
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.82)	(0.20)	0.25	(1.43)	(0.81)
XI Total Comprehensive Income for the year	288.19	(175.55)	112.66	23.56	65.17
XII Total Comprehensive Income for the year attributable to:					
Owners of the Company	288.19	(175.55)	112.66	23.56	65.17
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
Earnings Per Share for Continuing Operations (of Rs.10/- each) (not annualised for the					
XIV quarters):					
Basic (Rs. Per Share)	8.80	(5.42)	3.49	0.59	1.93
Diluted (Rs. Per Share)	8.80	(5.42)	3.49	0.59	1.93
XV Other Equity excluding Revaluation Reserve	-	-	-	1,043.93	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 27.05.2024. The auditors have issued audit report for standalone financial results with unmodified opinion for the year ended 31 March 2024
- (2)The figures for the Quarter ended 31st March, 2024 and 31st March,2023 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 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.

For Rodium Realty Limited

Director
Place : Mumbai
Date: 27/05/2024



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.

T +91 22 4231 0800

F +91 22 4231 0855

E info@rodium.net

W www.rodium.net



Rodium Realty Ltd.

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Standalone Statement of Assets and Liabilities		Rs.in Lakhs	
		Standalone	
Particulars		As at 31.03.2024	As at 31.03.2023
		Audited	Audited
ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment		10.13	8.88
(b) Other Intangible Assets		4.13	9.22
(c) Financial Assets			
(i) Investments		541.03	324.66
(ii) Other Financial Assets		797.48	920.18
(d) Deferred Tax Asset(Net)		152.96	119.68
(2) Current Assets			
(a) Inventories		4,031.24	4,937.25
(b) Financial Assets			
(i) Investments		39.23	75.30
(ii) Trade Receivables		978.58	1,190.81
(iii) Cash and Cash Equivalents		82.01	44.18
(iv) Bank Balances other than Cash and Cash Equivalents		558.50	426.26
(v) Loans		60.58	89.32
(vi) Other Financial Assets		226.24	226.99
(c) Current Tax Assets (Net)		23.22	104.97
(d) Other Current Assets		3,513.45	2,094.15
TOTAL ASSETS		11,018.78	10,571.86
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital		344.50	344.50
(b) Other Equity		1,043.93	1,020.38
TOTAL EQUITY		1,388.44	1,364.88
Liabilities			
(1) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		1,266.10	2,270.25
(b) Provisions		29.28	44.34
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		6,803.98	6,092.73
(ii) Trade Payables:			
(A) Total outstanding dues of micro enterprises and Small enterprises and		6.44	0.56
(B) Total outstanding dues of creditors other than micro enterprises and Small enterprises		322.33	340.45
(iii) Other Financial Liabilities		1.26	1.26
(b) Other Current Liabilities		1,180.14	453.05
(c) Provisions		20.81	4.34
TOTAL LIABILITIES		9,630.34	9,206.98
TOTAL EQUITY AND LIABILITIES		11,018.78	10,571.86

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RODIUM REALTY LIMITED
STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

(In Rupees Lacs)

Particulars	Year ended 31 March 2024	Year ended 31 March 2023
A. CASH FLOW FROM OPERATING ACTIVITIES :		
NET PROFIT BEFORE TAX	39.30	89.58
Adjustment for :		
Depreciation	10.07	8.77
Finance Cost	469.06	503.32
Interest Income	(124.16)	(122.42)
Dividend Income	(0.14)	-
Remeasurements of Defined Benefit Plans	5.70	3.21
Balances Written Back/Off	13.26	(2.50)
Foreign Exchange Loss	0.43	-
Share of Profit	(235.92)	(172.10)
Fair Value Changes in Investments	(26.08)	(4.20)
OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES	151.52	303.66
Trade Receivables	212.23	(129.37)
Other Financial Assets	(22.84)	(142.66)
Other Current Assets	(1,432.56)	262.41
Inventories	906.01	996.41
Trade Payable	(12.24)	(65.02)
Provisions	1.42	3.76
Other Liabilities	766.90	(939.76)
CASH GENERATED FROM OPERATIONS	570.44	289.44
Direct Taxes paid	27.05	1.16
NET CASH FROM OPERATING ACTIVITIES	597.49	290.60
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(6.24)	(8.11)
Sale of Investments	29.21	-
Investment in Wholly Owned Subsidiary	-	(81.89)
Movement in Current Capital of Investment in Subsidiaries	(23.39)	422.06
Loans (Financial assets)	28.74	20.15
Fixed Deposits with Banks	8.94	(17.29)
Dividend Income	0.14	-
Interest Income	128.83	120.11
NET CASH USED IN INVESTING ACTIVITIES	166.23	455.03
C. CASH FLOW FROM FINANCING ACTIVITIES		
(Repayments) / Proceeds from Loans (Net)	(318.67)	(4.00)
(Repayments) / Proceeds from other borrowings	39.53	815.00
Repayments of Borrowings	0	(1,173.59)
Interest paid	(482.81)	(483.74)
NET CASH FROM FINANCING ACTIVITIES	(761.95)	(846.34)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	1.77	(100.70)
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 31ST MARCH 2024	121.24	119.48
Cash & Cash Equivalents	82.01	44.18
Current Investments	39.23	75.30

Handwritten signature
Mumbai

CIN - L85110MH1993PLC206012

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INDEPENDENT AUDITOR'S REPORT

The Board of Directors
RODIUM REALTY LIMITED

Report on the Audit of Consolidated Financial Results**Opinion**

1. We have audited the accompanying Consolidated 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 March 31, 2024, 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 other Auditors on Separate Financial Results of the subsidiaries referred to in para "Other Matters" section below, the aforesaid Consolidated Financial Results:

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

Name of the Entity	Relationship
Rodium Digital INC	Wholly owned Subsidiary
Rodium Housing LLP	Subsidiary
81 Estates 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 profit and other comprehensive income and other financial information of the Group for the year ended March 31, 2024.

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 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 we have obtained, along with the consideration of report of other Auditors on Separate Financial Results of the subsidiaries referred to in para "Other Matters" section below, is sufficient and appropriate to provide a basis for our opinion on the Consolidated Financial Results.



SCA AND ASSOCIATES

Chartered Accountants

Continuation Sheet

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

4. These Consolidated Financial Results have been prepared on the basis of the Consolidated Financial Statements.
5. The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these Consolidated 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 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 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 Consolidated 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 Financial Results

8. Our objectives are to obtain reasonable assurance about whether the Consolidated 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 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 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, but not for the purpose of expressing an opinion on the 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.



SCA AND ASSOCIATES

Chartered Accountants

Continuation Sheet

- 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 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 Financial Results, including the disclosures, and whether the Consolidated 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 Financial Results. We are responsible for the direction, supervision and performance of the audit of Financial Results of such entities included in the Consolidated Financial Results of which we are the independent auditors. For the other entity included in the Consolidated Financial Results, which has been audited by other auditors, such other auditors 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 "Other Matters"

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.

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

1. The Consolidated Financial Results include the financial results of two Subsidiaries, whose financial statements reflect total assets (before consolidation adjustments) of Rs. 3908.32 Lakhs as at March 31, 2024, total revenue (before consolidation adjustments) of Rs. 2699.26 Lakhs and total net profit after tax (before consolidation adjustments) of Rs. 314.57 Lakhs and net cash outflows of Rs 25.84 Lakhs for the year ended on that date, as considered in the Consolidated Financial Results, which has been audited by its independent auditor. The independent auditors' report on financial statements of these entities have been furnished to us by the management and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the report of such auditor 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.
2. The Consolidated Financial Results include the financial results of four Subsidiaries, whose financial statements reflect total assets (before consolidation adjustments) of Rs. 385.96 Lakhs as at March 31, 2024, total revenue (before consolidation adjustments) of Rs. 74.68 Lakhs and total net profit after tax (before consolidation adjustments) of Rs. 34.23 Lakhs and net cash outflows of Rs 37.15 Lakhs for the year ended on that date, as considered in the Consolidated Financial Results, which are unaudited and have been certified by the management of Holding Company and our opinion on the Consolidated 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.



SCA AND ASSOCIATES

Chartered Accountants

Continuation Sheet

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.

3. The Consolidated Financial Results include the results for the quarter ended March 31, 2024 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)



(Shivratna Agarwal)

Partner

Mem. No.: 104180

UDIN:-24104180BKERO7122

Mumbai, May 27, 2024



RODIUM REALTY LIMITED

Statement of Consolidated Financial Results for the Quarter and Year ended 31st March, 2024

(Rs.in Lakhs) Except EPS

Sl.No.	Particulars	Quarter ended 31.03.2024	Quarter ended 31.03.2023	Year ended 31.03.2024	Year ended 31.03.2023
		Audited (Refer Note c)		Audited	
1	Total Income from operations	2,209.04	1,790.21	4,755.04	4,205.63
2	Net Profit/(Loss) for the period (before Tax and Exceptional items)	478.39	184.96	347.93	239.31
3	Net Profit/(Loss) for the period before tax (after Exceptional items)	478.39	184.96	347.93	239.31
4	Net Profit/(Loss) for the period after tax (after Exceptional items)	482.19	124.21	132.14	88.95
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period(after tax) and Other Comprehensive Income (after tax)]	484.65	123.45	136.41	91.36
6	Paid up Equity Share Capital (excluding Forfeited Shares)	324.79	324.79	324.79	324.79
7	Other Equity	-	-	1,070.43	1,010.79
8	Earnings Per Share (of Rs.10/- each) (not annualised for the quarters):				
	1. Basic(Rs. Per share)	14.85	3.82	4.07	2.74
	2. Diluted(Rs. Per share)	14.85	3.82	4.07	2.74

Note:

a) The above is an extract of the detailed format of Quarterly and Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly and Annual Financial Results are available on the websites of The Bombay Stock Exchange ("www.bseindia.com") & on the Company's website at www.rodium.net.in

b) The above financial results for the Quarter and Year ended 31st March, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 27.05.2024

c) The figures for the Quarter ended 31st March, 2024 and 31st March, 2023 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.

d) Additional Information on standalone financial results is as follows

Particulars	Quarter ended 31.03.2024	Quarter ended 31.03.2023	Year ended 31.03.2024	Year ended 31.03.2023
Revenue from operations	728.10	1,033.09	1,981.10	2,373.00
Profit/(Loss) before tax	293.96	108.46	39.30	89.58
Net Profit/(Loss) after tax	285.74	113.41	19.29	62.76

e) The figures for the previous periods have been regrouped wherever necessary.

For Rodium Realty Limited

s/d

Director

Place: Mumbai

Date: 27th May, 2024



Rodium Realty Ltd.
Perspective To Perfection®

RODIUM REALTY LIMITED					
(Rs.in Lakhs) Except EPS					
Statement of Consolidated Financial Results for the Quarter and Year ended 31st March,2024					
PARTICULARS	Quarter ended		Year ended		
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Audited (Refer Note 2)	Unaudited	Audited (Refer Note 2)	Audited	Audited
I Revenue from Operations	2,209.04	1,108.74	1,790.21	4,755.04	4,205.63
II Other Income	23.09	41.56	151.17	137.73	233.28
III Total Income(I + II)	2,232.13	1,150.31	1,941.38	4,892.77	4,438.91
IV Expenses					
a) Cost of Construction & Development	1,553.49	1,117.05	1,165.53	4,100.73	2,606.04
b)Cost of Finished Units	-	-	170.00	160.00	170.00
c) Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	27.44	(31.71)	279.14	(248.63)	953.37
d) Employee Benefits Expense	5.41	23.14	13.45	46.00	52.35
e) Finance Costs	99.73	58.44	39.90	216.91	173.36
f) Depreciation and Amortisation Expense	2.71	2.71	2.46	10.30	8.77
g) Other Expenses	64.97	78.01	85.94	259.53	235.71
Total expenses(IV)	1,753.74	1,247.63	1,756.42	4,544.84	4,199.60
V Profit/(Loss) before Exceptional Items and Tax (III-IV)	478.39	(97.33)	184.96	347.93	239.31
VI Exceptional Items	-	-	-	-	-
VII Profit/(Loss) before Tax	478.39	(97.33)	184.96	347.93	239.31
VIII Tax expense:					
(1) Current Tax	102.76	26.98	62.70	178.98	123.46
(2) Deferred Tax	(40.84)	27.33	(1.95)	(34.60)	27.37
(2) Earlier year Tax Adjustments	65.73	-	-	71.41	(0.47)
IX Profit/(Loss) for the period from Continuing operations (VII - VIII)	482.19	(151.64)	124.21	132.14	88.95
X Other Comprehensive Income(OCI)					
(i) Items that will not be reclassified to profit or loss	3.28	0.81	(1.00)	5.70	3.22
(ii) Incometax relating to items that will not be reclassified to profit or loss	(0.82)	(0.20)	0.25	(1.43)	(0.81)
XI Total Comprehensive Income for the year	484.65	(151.04)	123.45	136.41	91.36
XII Total Comprehensive Income for the year attributable to:					
Owners of the Company	425.06	(159.13)	63.86	57.77	31.77
Non-controlling interest	59.59	8.10	59.59	78.64	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
Earnings Per Share for Continuing Operations (of Rs.10/- each) (not annualised for the quarters):					
Basic (Rs. Per Share)	14.85	(4.67)	3.82	4.07	2.74
Diluted (Rs. Per Share)	14.85	(4.67)	3.82	4.07	2.74
XIV Other Equity excluding Revaluation Reserve	-	-	-	1,070.43	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 27.05.2024. The auditors have issued audit report for consolidated financial results with unmodified opinion for the year ended 31 March 2024

(2)The figures for the Quarter ended 31st March, 2024 and 31st March,2023 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 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.

For Rodium Realty Limited

Director
Place : Mumbai
Date: 27/05/2024



CIN - I 85110MH1993PLC206012

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.

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Consolidated Statement of Assets and Liabilities		Rs.in Lakhs	
Particulars	Consolidated		
	As at 31.03.2024	As at 31.03.2023	
	Audited	Audited	
ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment	11.83	8.88	
(b) Other Intangible Assets	4.13	9.22	
(c) Financial Assets			
(i) Investments	27.51	30.64	
(ii) Other financial assets	881.79	924.12	
(d) Deferred Tax Asset(Net)	153.04	119.65	
(2) Current Assets			
(a) Inventories	6,032.69	5,784.05	
(b) Financial Assets			
(i) Investments	67.33	92.39	
(ii) Trade Receivables	1,706.09	1,392.14	
(iii) Cash and cash Equivalents	261.32	224.19	
(iv) Bank Balances other than Cash and Cash Equivalents	558.50	426.26	
(v) Loans	100.58	89.32	
(vi) Other financial assets	324.43	268.99	
(c) Current Tax Assets (Net)	23.22	104.97	
(d) Other current assets	4,637.59	2,557.81	
TOTAL ASSETS	14,790.05	12,032.63	
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	344.50	344.50	
(b) Other Equity	1,070.43	1,010.79	
TOTAL EQUITY	1,414.93	1,355.29	
Non Controlling Interest	205.70	118.47	
Liabilities			
(1) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	2,932.60	2,902.50	
(b) Deferred Tax Liabilities (Net)	0.23	-	
(c) Provisions	29.28	44.34	
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	6,887.98	6,508.67	
(ii) Trade Payables:			
(A) Total outstanding dues of micro enterprises and Small enterprises and	6.44	0.56	
(B) Total outstanding dues of creditors other than micro enterprises and Small enterprises	640.08	465.84	
(iii) Other Financial Liabilities	1.26	1.26	
(b) Other Current Liabilities	2,418.26	510.74	
(c) Provisions	20.81	4.34	
(d) Current Tax Liabilities (Net)	232.48	120.62	
TOTAL LIABILITIES	13,169.42	10,558.87	
TOTAL EQUITY AND LIABILITIES	14,790.05	12,032.63	

CIN - L85110MH1993PLC206012

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Rodium Realty Ltd.

Perspective To Perfection®

RODIUM REALTY LIMITED
CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2024

(In Rupees Lacs)

Particulars	Year ended 31 March 2024	Year ended 31 March 2023
A. CASH FLOW FROM OPERATING ACTIVITIES :		
NET PROFIT/(LOSS) BEFORE TAX	347.93	239.31
Adjustment for :		
Depreciation	10.30	8.77
Finance Cost	664.95	173.36
Interest Income	(94.39)	(90.67)
Dividend Income	(0.14)	-
Balance Written Back/Off	13.26	-
Remeasurements of Defined Benefit Plans	5.70	3.22
Fair Value changes in Investments	(26.08)	(4.19)
OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES	921.53	329.80
Trade Receivables	(313.95)	(330.70)
Other Financial Assets	(74.66)	(3.89)
Other Current Assets	(2,093.04)	(321.05)
Inventories	(248.63)	953.37
Trade Payable	180.12	55.21
Provisions	1.42	3.76
Other Liabilities	1,907.52	(864.98)
CASH GENERATED FROM OPERATIONS	280.31	(178.48)
Direct Taxes paid	(53.49)	(1.07)
NET CASH FROM OPERATING ACTIVITIES	226.82	(179.55)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(8.17)	(8.11)
Sale of Investments	29.21	-
Loans (Financial assets)	(11.26)	33.65
Fixed Deposits with Banks	(75.36)	(17.29)
Dividend Income	0.14	-
Interest Income	99.07	120.69
NET CASH USED IN INVESTING ACTIVITIES	33.63	128.94
C. CASH FLOW FROM FINANCING ACTIVITIES		
(Repayments) / Proceeds from Loans (Net)	715.58	(4.00)
(Repayments) / Proceeds from Other Borrowings	(292.41)	226.21
Change in Foreign Currency Translation Reserve	(1.54)	(0.33)
Capital Contribution in LLP	8.68	25.13
Interest paid	(678.70)	(153.77)
NET CASH FROM FINANCING ACTIVITIES	(248.38)	93.25
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	12.07	42.64
CASH AND CASH EQUIVALENTS AS AT 31ST MARCH, 2023	316.58	273.94
Cash & Cash Equivalents	224.19	88.44
Current Investments	92.39	185.49
CASH AND CASH EQUIVALENTS AS AT 31ST MARCH, 2024	328.65	316.58
Cash & Cash Equivalents	261.32	224.19
Current Investments	67.33	92.39

CIN - L85110MH1993PLC206012

Corporate Office / Registered Office:-

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May 27, 2024

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: Declaration with respect to Audit Report with unmodified opinion to the Audited Financial Results for the financial year ended March 31, 2024

The Company hereby declares that the Audited Financial Results for the financial year ended March 31, 2024, which have been approved by the Board of Directors of the Company at their meeting held today, i.e., May 27, 2024, 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.

DEEPAK
DUNGARSHI
CHHEDA

Digitally signed by DEEPAK
DUNGARSHI CHHEDA
Date: 2024.05.27 19:47:56
+05'30'

Deepak Dungarshi Chheda
Managing Director
DIN: 00419447