



OL/SE/148/AUG 2019-20

August 14, 2019

The Secretary	The Secretary				
BSE Limited	National Stock Exchange Limited				
Phiroze Jeejeebhoy Towers Limited	Exchange Plaza				
Dalal Street, Mumbai 400 001	Bandra Kurla Complex				
	Bandra (E)				
	Mumbai 400 051				
Security code: 532880	Symbol: OMAXE				
Fax No 022-22723121/2037/39/41/61	Fax No 022-2659 8237/38				

Sub: Standalone and Consolidated Unaudited Financial Results of the Company for the Quarter ended June 30, 2019 along with Limited Review Report

Ref: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015), please find enclosed herewith the following:

- 1. Standalone and Consolidated Unaudited Financial Results of the Company for the Quarter ended June 30, 2019 along with Limited Review Report, conducted by the Company's Statutory Auditors i.e. M/s BSD & Co., Chartered Accountants.
- 2. Consolidated Unaudited Financial Results of the Company for the Quarter ended June 30, 2019 to be published in the newspapers in terms of Regulation-47 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

Kindly note that the above referred shall be available at the website of the Company i.e. www.omaxe.com

For Omaxe Limited

Shubha Singh

Company Secretary



Chartered Accountants

Branch Office Delhi: 810, 8th Floor, Antriksh Bhawan, 22 Kasturba Gandhi Marg, New Delhi-110001(Delhi) Tel.: 011-43029888, Email id: delhi@bsdgroup.in website: www.bsdgroup.in

Independent Auditors Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

Review Report to The Board of Directors Omaxe Limited

Dear Sirs,

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of Omaxe Limited (the "Company") for the quarter ended June 30, 2019 (the "Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
- 2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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 Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 as mended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For BSD & Co.

Chartered Accountants

1CAI Firm Reg. No.000312S

Prakash Chand Surana

Partner

Membership No. 010276

UDIN: 19010 276 AAAAAT 5287

Place: New Delhi Date: August 14, 2019



Chartered Accountants

Branch Office Delhi: 810, 8th Floor, Antriksh Bhawan, 22 Kasturba Gandhi Marg, New Delhi-110001(Delhi) Tel.: 011-43029888, Email id: delhi@bsdgroup.in website: www.bsdgroup.in

Independent Auditors Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

Review Report to The Board of Directors Omaxe Limited

Dear Sirs,

- 1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Omaxe Limited (the "Company"), its subsidiaries, and its associates (together referred to as 'the Group') for the quarter ended June 30, 2019 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Regulation"), read with SEBI circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the "Circular").
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" prescribed under Section 133 of the Companies Act 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. 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 Engagements (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 inquiries, 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 Regulation, to the extent applicable.

- 4. The Statement includes the results of the entities mentioned in Annexure I.
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the financial statements as certified by the management, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid in the aforesaid Indian Accounting Standard specified under Section 133 of Companies Act,2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. We did not review the interim financial results and other financial information in respect of 2 subsidiaries and 154 entities under significant control, included in the Statement, whose financial results include total revenue (including other income) of Rs. 2.37 crore and total profit /(loss) of Rs. (0.25) crore for the quarter ended June 30,2019. These interim financial results are management certified and have been furnished to us by the Management of the group and our report on the consolidated financial results, in so far as it relates to the amounts included in respect of said subsidiary companies/entities under significant control, is based solely on such management certified interim financial results. The financial results of 5 wholly owned subsidiary companies have not been furnished by the management of respective companies and have not been consolidated, In our opinion and according to the information and explanation given to us by the management of the group, the financial results of these 5 wholly owned subsidiary companies have no impact to the Group financials. Our conclusion is not modified/qualified in respect of this matter

For B S D & Co.
Chartered Accountants

ICAI Firm Reg. No.000312S

Prakash Chand Surana

Partner

Membership No. 010276

UDIN: 19010976AAAAAJ1348

New Delhi

Place: New Delhi Date: August 14, 2019

Annexure-I

No.	Name of Company	Type			
1.	Anjaniputra Builders Private Limited	Subsidiary			
2.	Ansh Builders Private Limited	Subsidiary			
3.	Arman Builders Private Limited	Subsidiary			
4.	Atulah Contractors and Constructions Private Limited	Subsidiary			
5.	Eden Buildcon Limited (Upto 22.05.2019)	Subsidiary			
6.	Ekansh Buildtech Private Limited	Subsidiary			
7.	Garv Buildtech Private Limited	Subsidiary			
8.	Golden Glades Builders Private Limited	Subsidiary			
9.	Green Planet Colonisers Private Limited	Subsidiary			
10.	Hamara Ghar Constructions and Developers Private Limited	Subsidiary			
11.	Jagdamba Contractors and Builders Limited	Subsidiary Subsidiary Subsidiary			
12.	JKB Constructions Private Limited				
13.	JRS Projects Private Limited				
14.	Kamini Builders And Promoters Private Limited	Subsidiary			
15.	Kashish Buildtech Private Limited	Subsidiary			
16.	Kavya Buildtech Private Limited	Subsidiary			
17.	Landlord Developers Private Limited	Subsidiary			
18.	Link Infrastructure and Developers Private Limited	Subsidiary			
19.	Mehboob Builders Private Limited	Subsidiary			
20.	Mehtab Infratech Private Limited	Subsidiary			
21.	Monarch Villas Private Limited	Subsidiary			
22.	National Affordable Housing and Infrastructure Limited	Subsidiary			
23.	Navratan Techbuild Private Limited	Subsidiary			
24.	Oasis Township Private Limited	Subsidiary			
25.	Omaxe Buildhome Limited	Subsidiary			
26.	Omaxe Buildwell Limited	Subsidiary			
27.	Omaxe Chandigarh Extension Developers Private Limited	Subsidiary			
28.	Omaxe Entertainment Limited	Subsidiary			
29.	Omaxe Forest Spa and Hills Developers Limited	Subsidiary			
30.	Omaxe Hitech Infrastructure Company Private Limited	Subsidiary			
31.	Omaxe Housing and Developers Limited	Subsidiary			
32.	Omaxe Housing And Infrastructure Limited	Subsidiary			
33.	Omaxe Infrastructure Limited	Subsidiary			
34.	Omaxe International Bazaar Private Limited	Subsidiary			
35.	Pam Developers (India) Private Limited	Subsidiary			
36.	Pancham Realcon Private Limited	Subsidiary			
37.	Panchi Developers Private Limited	Subsidiary			
38.	Primordial Buildcon Private Limited	Subsidiary			
39.	Shamba Developers Private Limited				
40.	Shikhar Landcon Private Limited	Subsidiary			
41.	Zodiac Housing and Infrastructure Private Limited	Subsidiary			
42.	Omaxe New Faridabad Developers Private Limited	Subsidiary			
43.	PP Devcon Private Limited	Subsidiary			
44.	Rivaj Infratech Private Limited	Subsidiary			
45.	Robust Buildwell Private Limited	Subsidiary			
46.	Sri Balaji Green Heights Private Limited	Subsidiary			
47.	Giant Dragon Mart Private Limited	Subsidiary			
48.	Aadhira Developers Private Limited	Subsidiary			
49.		Step Subsidiary			
50.	Again Perland Private Limited	Step Subsidiary			
	Ashna Realcon Private Limited	Step Subsidiary			
51.	Abhas Realcon Private Limited	Step Subsidiary			
	Abheek Builders Private Limited	Step Subsidiary			
TO S	Object Realcon Private Limited	Step Subsidiary			

54.	Anveshan Builders Private Limited	Step Subsidiary
55.	Aradhya Real Estate Private Limited	Step Subsidiary
56.	Ashok Infrabuild Private Limited	Step Subsidiary
57.	Ashray Infrabuild Private Limited	Step Subsidiary
58.	Aviral Colonizers Private Limited	Step Subsidiary
59.	Ayush Landcon Private Limited	Step Subsidiary
60.	Bhanu Infrabuild Private Limited	Step Subsidiary
61.	Caspian Realtors Private Limited	Step Subsidiary
62.	Chapal Buildhome Private Limited	Step Subsidiary
63.	Daman Builders Private Limited	Step Subsidiary
64.	Damodar Infratech Private Limited	Step Subsidiary
65.	Davesh Technobuild Private Limited	Step Subsidiary
66.	Dhanu Real Estate Private Limited	Step Subsidiary
67.	Dinkar Realcon Private Limited	Step Subsidiary
68.	Ekapad Developers Private Limited	Step Subsidiary
69.	Glacier Agro Foods Products Private Limited	Step Subsidiary
70.	Hemang Buildcon private Limited	Step Subsidiary
71.	Hiresh Builders Private Limited	Step Subsidiary
72.	Manit Developers Private Limited	Step Subsidiary
73.	Navadip Developers Private Limited	Step Subsidiary
74.	NRI City Developers Private Limited	Step Subsidiary
75.	Oasis Suncity Realtors Private Limited	Step Subsidiary
76.	Omaxe India Trade Centre Private Limited	Step Subsidiary
77.	Radiance Housing and Properties Private Limited	Step Subsidiary
78.	Reliable Manpower Solutions Limited	Step Subsidiary
79.	RPS Suncity Promoters and Developers Private Limited	Step Subsidiary
80.	Rupesh Infratech private Limited	Step Subsidiary
81.	S N Realtors Private Limited	Step Subsidiary
82.	Sanvim Developers Private Limited	Step Subsidiary
83.	Sarthak Landcon Private Limited	Step Subsidiary
84.	Sarva Buildtech Private Limited	Step Subsidiary
85.	Satkar Colonisers Private Limited	Step Subsidiary
86.	Satvik Hitech Builders Private Limited	Step Subsidiary
87.	Shubh Bhumi Developers Private Limited	Step Subsidiary
88.	Silver Peak Township Private Limited	Step Subsidiary
89.	Tejpal Infra Developers Private Limited	Step Subsidiary
90.	Utkrisht Real Estate and Associates Private Limited	Step Subsidiary
91.	Parkash Omaxe Amusement Park Private Limited	Associate
92.	Capital Redevelopment Private Limited	Associate



Omaxe Limited

Regd. Office: 19-B, First Floor, Omaxe Celebration Mall, Sohna Road, Gurgaon-122 001, (Haryana)

Corp. Office: 7, LSC, Kalkaji, New Delhi-110019

CIN: L74899HR1989PLC051918, Website: www.omaxe.com, Email: info@omaxe.com

Tel: 91-11-41893100, Fax: 91-11-41896653

Statement of Standalone/Consolidated Unaudited Financial Results for the quarter ended June 30, 2019

No.			Stant	MIUNE	Standalone				Consolidated			
			Standalone Quarter ended Year Ended				Quarter ended	lidated	Van Fadad			
		30.06.2019	31.03.2019	30.06.2018	31.03.2019	30.06.2019	31.03.2019	30.06.2018	Year Ended			
		Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	31.03.2019 Audited			
1	Income							Siladarea	Addited			
	a) Revenue from operations	231.17	270.94	85.87	768.04	353.06	299.25	173.53	1,166.5			
	b) Other income	4.88	81.55	7.19	160.05	5.50	8.44	8.95	33.7			
	Total income (a+b)	236.05	352.49	93.06	928.09	358.56	307.69	182.48	1,200.2			
2	Expenses											
	a) Cost of material consumed,											
	construction & other related project cost	73.26	120.40	76.33	450.45	409.48	400 57	474.46				
	b) Changes in inventories of finished	73.20	120.40	70.33	430.43	409.48	490.57	471.16	1,976.1			
	stock & projects in progress	58.69	65.89	(57.36)	72.98	(176.14)	(275.05)	(370.78)	(1,098.3			
	c) Employee benefits expense	17.07	12.26	15.31	60.27	18.90	13.59	16.55	66.5			
	d) Finance costs	46.33	97.98	41.14	224.12	50.12	2.45	33.59	74.3			
	e) Depreciation and amortisation		00.000	Success	0.000000	in the same						
	expense f) Other expenses	13.42	1.95	1.33	6.78	14.20	2.53	1.84	8.9			
	Total expenses (a to f)	18.35	30.81	11.99	71.82	22.65	37.86	16.76	93.9			
	Profit before share of profit/(loss) of	227.12	329.29	88.74	886.42	339.21	271.95	169.12	1,121.6			
3	associates, exceptional items and tax	8.93	23.20	4.32	41.67	19.35	35.74	12.26	70.5			
4	Share of Profit/(loss) of associates		23723	-	41.07	15.55	(0.00)	(0.00)	78.5			
	Profit before exceptional items and						(0.00)	(0.00)				
5	tax	8.93	23.20	4.32	41.67	19.35	35.74	13.36	78.5			
6	Exceptional items	(22)	74		-	7.	*	4				
7	Profit before tax	8.93	23.20	4.32	41.67	19.35	35.74	13.36	78.5			
8	Tax expense	3.12	12.08	1.51	18.53	4.44	14.92	4.71	29.9			
9	Profit for the period	5.81	11.12	2.81	23.14	14.91	20.82	8.65	48.6			
	Other Comprehensive Income A. (i) Items that will not be reclassified											
	to profit or loss	(0.67)	0.11	(0.11)	(0.29)	(0.81)	0.14	0.25	10.4			
1	(ii) Income tax relating to items that	(0.0.)	0.11	(0.11)	(0.23)	(0.81)	0.14	0.25	(0.1			
	will not be reclassified to profit or loss	0.24	(0.04)	0.04	0.10	0.28	(0.05)	(0.06)	0.0			
	B. (i) Items that will be reclassified to		02 3323				***********	Vanaca /	10000			
	profit or loss	(0.00)	150	S#6	: 8	€	* 1	2				
	(ii) Income tax relating to items that will be reclassified to profit or loss			180		51						
	Total other comprehensive income for					-	-					
10	the period/year	(0.43)	0.07	(0.07)	(0.19)	(0.53)	0.09	0.19	(0.07			
	Total comprehensive income for the	NACTOR I	WARE COOKE	2								
11	period/year	5.38	11.19	2.74	22.95	14.38	20.91	8.84	48.5			
12	Net Profit attributable to											
12	Owners of the company	5.81	11.12	2.01	22.14	45.00		1920,020				
	Non-controlling interest	5.61	11.12	2.81	23.14	16.22	20.27	8.85	49.0			
	and an analysis of the second	337				(1.31)	0.55	(0.20)	(0.30			
	Other comprehensive income											
13	attributable to											
	Owners of the company	(0.43)	0.07	(0.07)	(0.19)	(0.53)	0.10	0.18	(0.0)			
	Non-controlling interest	: **	1=1	€	327	0.00	(0.01)	0.01	(0.02			
D 0	Total comprehensive income	1										
14	attributable to											
	Owners of the company	5.38	11.19	2.74	22.95	15.69	20.37	9.03	48.9			
	Non-controlling interest	- 1	(9)			(1.31)	0.54	(0.19)	(0.38			
	59/A L					1/	5.5.6	(0.13)	10.50			
	Paid up Equity Share Capital (Face											
.5	Value per share-Rs.10/-)	182.90	182.90	182.90	182.90	182.90	182.90	182.90	182.9			
16	Other Equity				1,406.96				1,557.5			
	Earnings per share (face value of Rs. 10/- per share) (in rupees) (not					160 × 14						
.7	annualised for quarter)			1	X		1/4					
	Basic earnings per share (in rupees)	0.32	0.61	0.15	1.27	0.89	1.11	0.48	2.6			
	Diluted earnings per share (in rupees)	0.32	0.61	0.15	1.27	0.89	1.11	0.48	2.6			

Notes:

- 1. The above results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their respective meetings held on 14th August, 2019. The financial results for the quarter ended June 30, 2019 have been limited reviewed by the Statutory Auditors of the Company.
- 2. The standalone and consolidated financial results have been prepared in accordance with the principle and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013.
- 3. The unaudited financial results of two wholly owned subsidiary companies namely M/s Rohtas Holdings (Gulf) Limited (including its subsidiary namely M/s Marine Sand Ltd.) and 154 group companies have been reported by their management and given effect in consolidated financial results based on financial statements as certified by the management. The Financial results of five wholly owned subsidiary companies has not been furnished to us by the management of respective companies and have not been consolidated. However the financial results of these five companies have no impact to the group financials.
- 4. In line with the provisions of Ind AS 108 Operating Segments and on the basis of review of operations being done by the management of the company, the operations of the group falls under real estate business, which is considered to be the only reportable segment by the management.
- 5. Effective 1st April, 2019, The Company has adopted Ind AS 116 "Leases" and applied the same to all lease contracts existing on 1st April, 2019 using modified retrospective method and has taken the cumulative adjustments to Retained Earnings on the date of initial application. Accordingly, the Comparative figures of previous periods have not been restated. The cumulative effect of application of standard has reduced the retained earnings (net of deferred tax) by Rs. 0.76 crore on standalone basis and Rs. 0.78 crore on consolidated basis on transition date 1st April, 2019. For the quarter ended 30th June 2019, the implementation of Ind AS 116 has resulted in decrease in profit before tax by Rs. 2.10 Crore on account of interest cost and depreciation offset by reversal of lease rent expenses in the statement of profit and loss for the current period. The nature of expenses in respect of operating lease has changed from lease rent in previous periods to depreciation cost for right of use asset and finance cost for interest accrued on lease liability. The adoption of new standard has resulted in recognition of Right of Use and lease liability on transition date i.e. 1st April, 2019.
- 6. Figures for the last quarter of the previous year are the balancing figures between audited figures in respect of full financial year and the published year to date figures for the nine months ended for the respective year.
- 7. The standalone and consolidated financial results of the Company for the quarter ended June 30, 2019 are also available on the Company's Website (www.omaxe.com) and on the Website of BSE (www.bseindia.com) and NSE (www.nseindia.com).

For and on behalf of Board of Directors

For Omaxe Limited

Rohtas Goel Chairman and Managing Director

DIN: 00003735

Place: New Delhi

Date: 14th August, 2019

Omaxe Limited

Regd. Office: 19-B, First Floor, Omaxe Celebration Mall, Sohna Road, Gurgaon-122 001, (Haryana)

Corp. Office: 7, LSC, Kalkaji, New Delhi-110019

CIN: L74899HR1989PLC051918, Website: www.omaxe.com, Email: info@omaxe.com

Tel: 91-11-41893100, Fax: 91-11-41896653

Extract of Consolidated Unaudited Financial Results for the quarter ended June 30, 2019

(Rupees in Crore)

S. No.	Particulars	C	Year Ended		
		30.06.2019	31.03.2019	30.06.2018	31.03.2019 Audited
		Unaudited	Audited	Unaudited	
1	Total Income from Operations	358.56	307.69	182.48	1,200.24
2	Net Profit for the period (before tax, exceptional and extraordinary items)	19.35	35.74	13.36	78.56
3	Net Profit for the period before tax (after exceptional and extraordinary items)	19.35	35.74	13.36	78.56
4	Net profit for the period after tax (after exceptional and extraordinary items)	14.91	20.82	8.65	48.65
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	14.38	20.91	8.84	48.58
6	Paid up Equity Share Capital (Face value Rs. 10 each)	182.90	182.90	182.90	182.90
7	Other Equity				1,557.53
8	Basic and diluted earnings per share (face value of Rs. 10/- per share) (in rupees) (not annualised for quarter)	0.89	1.11	0.48	2.68

Notes

- The above results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their respective meetings held on 14th August, 2019. The financial results for the quarter ended June 30, 2019 have been by the Statutory Auditors of the Company.
- 2. The above is an extract of the detailed format of quarterly financial results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full Financial Results of Omaxe Limited for the quarter ended June 30, 2019 are available on the Company's Website (www.omaxe.com) and on the Website of BSE (www.bseindia.com) and NSE (www.nseindia.com).
- 3. Effective 1st April, 2019, The Company has adopted Ind AS 116 "Leases" and applied the same to all lease contracts existing on 1st April, 2019 using modified retrospective method and has taken the cumulative adjustments to Retained Earnings on the date of initial application. Accordingly, the Comparative figures of previous periods have not been restated. The cumulative effect of application of standard has reduced the retained earnings (net of deferred tax) by Rs. 0.76 crore on standalone basis and Rs. 0.78 crore on consolidated basis on transition date 1st April, 2019. For the quarter ended 30th June 2019, the implementation of Ind AS 116 has resulted in decrease in profit before tax by Rs. 2.10 Crore on account of interest cost and depreciation offset by reversal of lease rent expenses in the statement of profit and loss for the current period. The nature of expenses in respect of operating lease has changed from lease rent in previous periods to depreciation cost for right of use asset and finance cost for interest accrued on lease liability. The adoption of new standard has resulted in recognition of Right of Use and lease liability on transition date i.e. 1st April, 2019.
 - 4. The Key Standalone Financial Information is given below:

(Rupees in Crore)

Particulars		Year Ended		
	30.06.2019 Unaudited	31.03.2019 Audited	30.06.2018 Unaudited	31.03.2019 Audited
Profit before tax	8.93	23.20	4.32	41.67
Net profit after tax	5.81	11.12	2.81	23.14
Other Comprehensive Income/(loss) (net of tax expenses)	(0.43)	0.07	(0.07)	(0.19)
Total Comprehensive Income/(loss) for the period	5.38	11.19	2.74	22.95

For and on behalf of Board of Directors
For Omaxe Limited

Rohtas Goel Chairman and Managing Director DIN: 00003735

Place: New Delhi Date: 14th August, 2019

SA