

General information about company	
Scrip code*	532880
NSE Symbol*	OMAXE
MSEI Symbol*	NOTLISTED
ISIN*	INE800H01010
Name of company	OMAXE LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	14-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-11-2025
Description of presentation currency	INR
Level of rounding	Crores
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	REAL ESTATE
Start date and time of board meeting	14-11-2025 11:30
End date and time of board meeting	14-11-2025 16:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	320.82	603.06
	Other income	25.54	41.33
	Total income	346.36	644.39
2	Expenses		
(a)	Cost of materials consumed	819	1276.72
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-371.63	-413.02
(d)	Employee benefit expense	7.25	15.1
(e)	Finance costs	64.68	131.71
(f)	Depreciation, depletion and amortisation expense	8.26	15.47
(g)	Other Expenses		
1	Other Expenses	35.26	62.96
	Total other expenses	35.26	62.96
	Total expenses	562.82	1088.94
3	Total profit before exceptional items and tax	-216.46	-444.55
4	Exceptional items	0	0
5	Total profit before tax	-216.46	-444.55
6	Tax expense		
7	Current tax	1.18	2.29
8	Deferred tax	-51.22	-94.65
9	Total tax expenses	-50.04	-92.36
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	-166.42	-352.19
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	-166.42	-352.19
17	Other comprehensive income net of taxes	0.01	0.47
18	Total Comprehensive Income for the period	-166.41	-351.72
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	-166.61	-352.36
	Total profit or loss, attributable to non-controlling interests	0.19	0.17
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		

	Paid-up equity share capital	182.9	182.9	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	-9.11	-19.27	
	Diluted earnings (loss) per share from continuing operations	-9.11	-19.27	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	-9.11	-19.27	
	Diluted earnings (loss) per share from continuing and discontinued operations	-9.11	-19.27	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Notes

The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14 November 2025. The financial results for the quarter and half year ended September 30 2025 have been limited reviewed by the Statutory Auditors of the Company and have expressed unmodified review report on these standalone and consolidated financial results.

The standalone and consolidated financial results have been prepared in accordance with the principles 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.

The consolidated financial results of the company include unaudited financial results of 144 group companies and one associate company which have been reported by their respective management. The unaudited financial results of two subsidiary companies having Nil Income/ Profit (Loss) have not been consolidated being non material in nature.

During the quarter ended 30 September 2025 Ms Bhanu Infrabuild Private Limited Step Subsidiary of the Company has issued 1900 Senior Secured Rated Listed Redeemable Guaranteed Non Convertible Debentures of Rs 100000 each. These Debenture are listed in Bombay Stock Exchange on 2 September 2025. The step subsidiary has complied with the requirements of regulation 52 of the SEBI Listing Obligations and Disclosure Requirements Regulations, 2015 in the meeting held on 12 November 2025.

Pursuant to the share purchase agreement executed during the quarter ended 31st March 2025, The Landlord Developers Private Limited ceased to be a subsidiary of the company as the said agreement concluded during this quarter.

The Company had received an Order dated July 30 2024 from SEBI under section 11 11B of SEBI Act 1992 covering the period from 2018 to 19 2019 to 20 and 2020 to 21 against which company had filed an appeal with the Securities Appellate Tribunal and SAT vide order dated October 01 2024 had granted stay on directions at para 41i of SEBI order dated July 30 2024. The proceeding with SAT is undergoing and next date of hearing is 5 January 2026 and in the opinion of the management of the Company the said order has no impact on the financial results of the company.

In the financial year ended 31 March 2022 search was initiated against the Company and some of its subsidiaries Group companies under section 132 of the Income Tax Act 1961 and pursuant to that the Company and its group companies had received Income Tax Demands pertaining to Assessment Years from 2014 to 15 to 2022 to 23 under section 147 143 3 of Income Tax Act 1961. The Company and its group companies have filed Appeals before Appellate Authority within the timelines as allowed under the Act.

The Company and its Group companies also filed writ petition before Honble High Court challenging re opening / opening of cases us 147 143 3 on the ground that same should have been done in faceless mechanism. The Honble High Court disposed such petitions and has issued clear directions to appellate authority to decide the pending appeals basis on his previous judgements, where all such cases were dismissed in favour of assessee and all such notices under section 148 of Income Tax Act 1961 were quashed.

Hence accordingly in the opinion of the management such order against the Company Group will also be dismissed in due course of time and therefore no provision of any liability has been made in the Financial Statements.

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.

The standalone and consolidated financial results of the Company for the quarter and half year ended September 30 2025 are also available on the Companys Website www.omax.com and on the Website of BSE www.bseindia.com and NSE www.nseindia.com

Textual Information(4)

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	478.16
	Capital work-in-progress	
	Investment property	
	Goodwill	76.32
	Other intangible assets	40.98
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	19.87
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	439.21
	Total non-current financial assets	459.08
	Deferred tax assets (net)	706.69
	Other non-current assets	7.84
	Total non-current assets	1769.07
2	Current assets	
	Inventories	11325.27
	Current financial asset	
	Current investments	0
	Trade receivables, current	296.37
	Cash and cash equivalents	630.25
	Bank balance other than cash and cash equivalents	347.14
	Loans, current	2.22
	Other current financial assets	360.36
	Total current financial assets	1636.34
	Current tax assets (net)	0
	Other current assets	997.14
	Total current assets	13958.75
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	15727.82
	Total current assets	13958.75
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	15727.82
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	182.9

	Other equity	-739.92
	Total equity attributable to owners of parent	-557.02
	Non controlling interest	9.05
	Total equity	-547.97
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	1182.43
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	275.29
	Total Trade payable	275.29
	Other non-current financial liabilities	198.18
	Total non-current financial liabilities	1655.9
	Provisions, non-current	27.02
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	17.22
	Total non-current liabilities	1700.14
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	189.65
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	33.76
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1193.34
	Total Trade payable	1227.1
	Other current financial liabilities	1123.36
	Total current financial liabilities	2540.11
	Other current liabilities	12028.8
	Provisions, current	4.05
	Current tax liabilities (Net)	2.69
	Deferred government grants, Current	
	Total current liabilities	14575.65
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	16275.79
	Total equity and liabilities	15727.82
	Disclosure of notes on assets and liabilities	Textual Information(1)

Text Block

Notes

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Textual Information(1)

Other Comprehensive Income			
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Items that will not be reclassified to profit and loss	0.14	0.76
	Total Amount of items that will not be reclassified to profit and loss	0.14	0.76
2	Income tax relating to items that will not be reclassified to profit or loss	0.13	0.29
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	0.01	0.47

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	-444.55
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	131.71
	Adjustments for decrease (increase) in inventories	-44.46
	Adjustments for decrease (increase) in trade receivables, current	13.31
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-172.19
	Adjustments for decrease (increase) in other non-current assets	0.88
	Adjustments for other financial assets, non-current	-5.76
	Adjustments for other financial assets, current	-7.61
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-102.93
	Adjustments for increase (decrease) in trade payables, non-current	-21.43
	Adjustments for increase (decrease) in other current liabilities	686.87
	Adjustments for increase (decrease) in other non-current liabilities	0.18
	Adjustments for depreciation and amortisation expense	15.47
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	1.91
	Adjustments for provisions, non-current	-0.13
	Adjustments for other financial liabilities, current	21.59
	Adjustments for other financial liabilities, non-current	-80.06
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	17.53
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	-10.13
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0.3
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	409.99
	Net cash flows from (used in) operations	-34.56
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	22.31
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-56.87
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0

	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	5.61
	Purchase of property, plant and equipment	9.55
	Proceeds from sales of investment property	19.67
	Purchase of investment property	-0.01
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	-16.1
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	14.69
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	55.48
	Net cash flows from (used in) investing activities	102.01
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	830.57
	Repayments of borrowings	206.65
	Payments of lease liabilities	17.46
	Dividends paid	0
	Interest paid	322.28
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	284.18
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	329.32
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	329.32

	Cash and cash equivalents cash flow statement at beginning of period	300.93
	Cash and cash equivalents cash flow statement at end of period	630.25

