

August 14, 2019

Scrip Code - 532679 BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, MUMBAI – 400 001 SORILINFRA National Stock Exchange of India Limited 'Exchange Plaza', Bandra-Kurla Complex, Bandra (East) <u>MUMBAI – 400 051</u>

## <u>Sub:</u> Submission of unaudited standalone and consolidated financial results of SORIL Infra Resources Limited ("the Company") for the quarter ended June 30, 2019, along with Limited Review Reports thereon.

Dear Sirs,

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Regulations**"), we enclose hereto, for your information and record, the un-audited standalone and consolidated financial results of the Company for the quarter ended June 30, 2019, duly approved by the Board of Directors of the Company at its meeting held today, August 14, 2019.

We also submit herewith Limited Review Reports dated August 14, 2019, issued by the Statutory Auditors of the Company, on the said standalone and consolidated financial results respectively of the Company, which were duly placed before the Board at the aforesaid meeting, which commenced at 4:00 p.m. and concluded at 4:50 p.m.

Thanking you,

Yours sincerely,

for SORIL Infra Resources Limited

Vikas Khandelwal Company Secretary

Encl: a/a

## SORIL Infra Resources Limited

Registered Office: Plot No. 448-451, Udyog Vihar, Phase-V, Gurugram-122016, Haryana | Tel: 0124 6681199 | Fax: 0124 6681111 Corporate Office: Indiabulls Finance Centre, Tower-1, CS 612/613, S. B. Marg, Elphinstone (W), Mumbai - 400013, Maharashtra | Tel: 022 62498580 | Fax: 022 61899600 CIN: L52190HR2005PLC077960, Website: www.sorilinfraresources.com, E-mail: helpdesk@indiabulls.com

	(formerly known as Store One Retail India Limited) Statement of Consolidated Unaudited Financial Results for the quarter ended 30 June 2019						
Statement of Consolidated U	3 months ended 30 June 2019	Preceding 3 months ended	Corresponding 3 months ended	(Rs. in la Previous year ended			
Particulars	Unaudited	31 March 2019 Refer Note(f)	30 June 2018 Unaudited	31 March 2019 Audited			
Income				Addited			
(a) Revenue from operations (b) Other income	5,279.54 352.29	4,556.95	2,810.20 414.73	15,05			
Total income	5,631.83	576.57 5,133.52	3,224.93	1,82			
Expenses							
(a) Cost of material and services (b) Employee benefits expense	2,603.43	2,363.97	1,214.24	7,55			
(c) Finance costs	1,048.59 214.60	969.86 205.10	714.85 140.59	3,48 62			
(d) Depreciation and amortisation expense	622.51	566.00	401.52	1,96			
(e) Other expenses	753.67	590.70	407.67	1,87			
Total expenses Profit before tax for the period (1-2)	5,242.80 389.03	4,695.63	2,878.87 346.06	15,50			
Tax expense		401.00	540.00	1,5			
a) Current tax (including earlier years)	139.64	7.20	-				
b) Deferred tax charge / (credit)	(52.49)	(35.95)					
Total tax expense Net profit after tax for the period (3-4)	87.15	(28.75) 466.64	346.06	(2 1,39			
Other comprehensive income		400.04	040.00	1,0.			
(a) Items that will not be classified to profit or loss	9.16	35.94	70.27	(			
b) Income tax relating to items that will not be reclassified to profit or loss Ther comprehensive income		-					
Total comprehensive income for the period (5+6)	9.16	35.94 502.58	70.27 416.33	1,4			
a) Earnings per share (EPS) (Face value of Rs. 10 per equity share)				1,44			
*(EPS for the quarter and period ended are not annualised)							
-Basic (Amount in Rs.) -Diluted (Amount in Rs.)	0.96* 0.96*	1.48* 1.48*	1.25* 1.25*				
Paid-up equity share capital (Face value of Rs.10 per share)	3,150.00	3,150.00	2,760.00	3,1			
Other equity Notes to the consolidated financial results:				19,6			
Effective 1 April 2019, the Group has adopted Ind AS 116 "Leases" and applied modifie in recognition of right of use asset and a corresponding lease liability of Rs. 1465.17 lak lease term. The effect of this adoption is insignificant on the profit for the quarter and ear The Group's primary business segment is reflected based on principal business activit Rules, 2015 as specified in Section 133 of the Companies Act, 2013, the Company open	ed retrospective approach to all lease of the in a case where the Group is lesses ming per share. ies carried on by it. As per Indian Aco ates in five reportable business segme	e. Where the Group is lessor, counting Standard 108 as noi ents i.e. Management and Mair	2019. On transition, the adoption lease rentals are recognised or lifed under the Companies (Inc.	n straight line basis ov Jian Accounting Stand			
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 Figures for the quarter ended 31 March 2019 represent the balancing figures between the audited figures for the full financial year and the published reviewed year to date figures upto the third quarter of the financial year 2018-19.



CHARTERED ACCOUNTANTS 508, Indra Prakash, 21, Barakhamba Road, New Delhi - 110001 Phones : 23730880/1 Fax : 011-43516377 E-mail : info@apnco.org

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

**To The Board of Directors of SORIL Infra Resources Limited** (formerly known as Store One Retail India Limited)

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of SORIL Infra Resources Limited *(formerly known as Store One Retail India Limited)* ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') for the quarter ended 30 June 2019, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- 2. The Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), SEBI Circular CIR/CFD/FAC/62/2016 dated 05 July 2016, (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 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 the Standards on Auditing specified under section 143(10) of the Act, 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 SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (as amended), to the extent applicable.



- 4. The Statement includes the result of the following entities:
  - (i) SORIL Infra Resources Limited (formerly known as Store One Retail India Limited) (Parent Company)
  - (ii) Indiabulls Rural Finance Private Limited (formerly known as Littleman Fiscal Services Private Limited)
  - (iii) Store One Infra Resources Limited
- 5. Based on our review conducted and procedures performed 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 recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circular and other accounting principles generally accepted in India, does not disclose the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

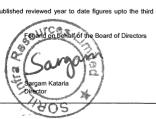
## For Agarwal Prakash & Co.

**Chartered Accountants** Firm's Registration No.: 005975N FRN 005975N NEW DELHI Vikas Aggarwal Partner DACCO Membership No.: 097848 AAAAV9983 UDIN: 19097848

Place: Gurugram Date: 14 August 2019

Statement of Unaudited S	standalone Financial Results for the qu						
	3 months ended 30 June 2019	Preceding 3 months ended 31 March 2019	Corresponding 3 months ended 30 June 2018	(Rs. in lal Previous year ended 31 March 2019			
Particulars	Unaudited	Refer Note (f)	Unaudited	Audited			
Income							
(a) Revenue from operations (b) Other income	4,627.86 432.86	4,537.80 574.88	2,810.20 415.04	15,035			
Total income	5,060.72	5,112.68	3,225.24	1,807 16,842			
Expenses							
(a) Cost of material and services	2,603.43	2,363.98	1,214.24	7,55			
(b) Employee benefits expense (c) Finance costs	933.16 210.16	929.71 204.73	714.85 140.59	3,44 62			
(d) Depreciation and amortisation expense	615.12	566.00	401.52	1,96			
(e) Other expenses	642.38	463.79	407.15	1,74			
Total expenses	5,004.25	4,528.21	2,878.35	15,33			
Profit before tax for the period (1-2)	56.47	584.47	346.89	1,50			
Tax expense a) Current tax (including earlier years) b) Defend tay above (read)	-	-	-				
b) Deferred tax charge / (credit) Total tax expense	(4.52)						
Net profit after tax for the period (3-4)	60.99	584.47	346.89	1,50			
Other comprehensive income							
(a) Items that will not be classified to profit or loss	9.16	35.94	70.27	6			
(b) Income tax relating to items that will not be reclassified to profit or loss Other comprehensive income				*			
Total comprehensive income for the period (5+6)	9.16 70.15	35.94 620.41	70.27 417.16				
(a) Earnings per share (EPS) (Face value of Rs. 10 per equity share)		020.41	411.10	1,50			
*(EPS for the quarter and period ended are not annualised)							
-Basic (Amount in Rs.)	0.19*	1.86*	1.26*				
-Diluted (Amount in Rs.) Paid-up equity share capital (Face value of Rs.10 per share)	0.19*	1.86*	2,760.00	2.16			
Other equity	3,150.00	3,150.00	2,780.00	3,15			
on 14 August 2019. These standalone financial results have been subjected to a limit The Board of Directors of the Company at its meeting held on 14 August 2019. has de Effective 1 April 2019, the Company has adopted Ind AS 116 "Leases" and applies fresulted in recognition of right of use asset and a corresponding lease liability of Rs. 8 The Company's primary business segment is reflected based on principal business a Rules, 2015 as specified in Section 133 of the Companies Act, 2013, the Company	ed review by the Statutory Auditors of the eclared dividend @ 9% on 2,973,450 pre d modified retrospective approach to all 174.48 lakhs. The effect of this adoption i activities carried on by it. As per Indian A operates in four reportable business se	e Company. ference shares of the Compan lease contracts existing as at s insignificant on the profit for t ccounting Standard 108 as no	y. 1 April 2019. On transition, the he quarter and earning per sha tified under the Companies (In	e adoption of new star ire. dian Accounting Stand			
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Registered Office: Plot No. 448-451, Udyog Vihar, Phase-V, Gurugram - 122016 Corporate Identity Number (CIN):L52190HR2005PLC077960



Place: Gurugram Date: 14 August 2019

Agarwal Prakash & Co.

CHARTERED ACCOUNTANTS 508, Indra Prakash, 21, Barakhamba Road, New Delhi - 110001 Phones : 23730880/1 Fax : 011-43516377 E-mail : info@apnco.org

Independent Auditor's Review Report on 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)

**To The Board of Directors of SORIL Infra Resources Limited** (formerly known as Store One Retail India Limited)

- 1. We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of SORIL Infra Resources Limited *(formerly known as Store One Retail India Limited)* ('the Company') for the quarter ended 30 June 2019, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- 2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), SEBI Circular CIR/CFD/FAC/62/2016 dated 05 July 2016, (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 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 the Standards on Auditing specified under section 143(10) of the Act, 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 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circular and other accounting principles generally accepted in India, does not disclose the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Agarwal Prakash & Co.

Chartered Accountants Firm's Registration No.: 0059751

FRN 005975N NEW DELHI Vikas Aggarwal

Partner Membership No.: 097848 UDIN: 19097848 AAAAAW 3802

Place: Gurugram Date: 14 August 2019