



OM INFRA LIMITED

(Formerly known as OM METALS INFRAPROJECTS LIMITED)

CIN: L27203RJ1971PLC003414

Regd. Office: 2nd Floor, A-Block, Om Tower, Church Road, M.I. Road, Jaipur-302001

Tel:+91-141-4046666

Website: www.ommetals.com E-Mail Id: info@ommetals.com

Date: 14th February, 2021

Corporate Service Department, Bombay Stock Exchange, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001 Fax No. 022- 22723121/3027/2039/2061/2041	Listing Department, National Stock Exchange Of India Limited Exchange Plaza, C-1 Block G Bandra Kurla Complex, Bandra (E), Mumbai Fax No. 022- 26598237/38;66418126
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Dear Sir,

Sub: Outcome of Board Meeting dated 14.02.2021

This is to inform you that the Board of Directors in its meeting held today on 14.02.2021, inter alia to:

Considered and approved the unaudited standalone and consolidated financial result for the quarter and nine months ended 31st December, 2020.

Also find attached herewith Standalone & Consolidated Limited Review Report for the quarter and nine months ended 31st December, 2020.

Further, the Board Meeting commenced at **02:30** PM and concluded at **03:50** P.M

Kindly take the same on your records.

Thanking You

Yours faithfully

For OM INFRA LTD.

Director

Sunil Kothari
Vice Chairman
DIN: 00220940

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31st DECEMBER, 2020

Rs. In Lacs

SL No.	Particulars	Quarter ended			Nine months ended		Year ended
		31-Dec-20 (Unaudited)	30-Sep-20 (Unaudited)	31-Dec-19 (Unaudited)	31-Dec-20 (Unaudited)	31-Dec-19 (Unaudited)	31-Mar-20 (audited)
1	Income						
	Revenue from operations	4381.97	4045.93	2858.87	12061.88	12948.74	18707.11
	Other income	150.41	123.49	635.39	478.86	1024.78	5340.73
	Total income	4532.38	4169.42	3494.26	12540.74	13973.52	24047.84
2	Expenses						
(a)	Cost of materials consumed	1584.07	711.58	1071.10	2943.21	4099.68	5163.47
(b)	Purchases of stock-in-trade	292.14	334.48	466.18	641.46	534.1	856.35
	Changes in inventories of finished goods, work-in-progress and stock-in-trade						
(c)		-1562.35	-819.96	397.86	-2873.89	160.5	1403.03
(d)	Employee benefit expense	494.77	464.83	516.84	1454.55	1638.94	2235.49
(e)	Finance costs	197.22	846.03	273.45	1770.93	1379.75	2284.82
(f)	Depreciation, depletion and amortisation expense	204.14	207.84	179.74	617.08	586.84	918.33
(g)	Other Expenses						
1	Job Work			231.33		1931.39	3242.28
2	Others	2639.83	2335.38	890.64	6106.76	3520.98	6100.48
3							
4							
5							
	Total other expenses	2639.83	2335.38	1121.97	6106.76	5452.37	9342.76
	Total expenses	3849.82	4080.18	4027.14	10660.1	13852.18	22204.25
	Total profit before exceptional items and tax	682.56	89.24	-532.88	1880.64	121.34	1843.59
3	Exceptional items						0
4							
5	Total profit before tax	682.56	89.24	-532.88	1880.64	121.34	1843.59
6	Tax expense						
7	Current tax	10.00	23.74	-235.95	261.44	95	366.98
8	Deferred tax						-353.1
9	Total tax expenses	10.00	23.74	-235.95	261.44	95	13.88
	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement						
10	Net Profit Loss for the period from continuing operations	672.56	65.5	-296.93	1619.2	26.34	1829.71
11	Profit (loss) from discontinued operations before tax	-9.37	-24.18	12.07	-63.88	-47.92	-59.96
12	Tax expense of discontinued operations	-2.47	-6.36	-20.94	-16.81		-15.09
13	Net profit (loss) from discontinued operation after tax	-6.9	-17.82	33.01	-47.07	-47.92	-44.87
14	Share of profit (loss) of associates and joint ventures accounted for using equity method						
15							
16	Total profit (loss) for period	665.66	47.68	-263.92	1572.13	-21.58	1784.84
17	Other comprehensive income net of taxes	-124.04	-10.16	-58.19	-131.88	-358.64	-783.58
18	Total Comprehensive Income for the period	541.62	37.52	-322.11	1440.25	-380.22	1001.26
19	Total profit or loss, attributable to						
	Profit or loss, attributable to owners of parent	665.65	47.69	-263.92	1572.13	-21.58	1784.84
	Total profit or loss, attributable to non-controlling interests						
20	Total Comprehensive income for the period attributable to						
	Comprehensive income for the period attributable to owners of parent	541.62	37.52	-322.12	1440.25	-380.22	1001.26

For OM INFRA LTD.

[Signature]

Director

	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	963.04	963.04	963.04	963.04	963.04	963.04
	Face value of equity share capital	1.00	1.00	1.00	1.00	1.00	1.00
22	Details of debt securities						
23	Reserves excluding revaluation reserve	64282.35	63933.35	61512.48	64282.35	61512.48	63034.7
24	Earnings per share						
	Earnings per equity share for continuing operations						
	Basic earnings (loss) per share from continuing operations	0.57	0.05	-0.37	1.55	-0.35	1.09
	Diluted earnings (loss) per share from continuing operations	0.57	0.05	-0.37	1.55	-0.35	1.09
	Earnings per equity share for discontinued operations						
	Basic earnings (loss) per share from discontinued operations	-0.01	-0.02	0.03	-0.05	-0.05	-0.05
	Diluted earnings (loss) per share from discontinued operations	-0.01	-0.02	0.03	-0.05	-0.05	-0.05
	Earnings per equity share						
	Basic earnings (loss) per share from continuing and discontinued operations	0.56	0.03	-0.34	1.50	-0.40	1.04
	Diluted earnings (loss) per share from continuing and discontinued operations	0.56	0.03	-0.34	1.50	-0.40	1.04
25	Debt equity ratio						
26	Debt service coverage ratio						
27	Interest service coverage ratio						
28	Disclosure of notes on financial results						

NOTES

1. Recently due to glacier burst massive flood damaged our under construction Tapovan Dam Project of NTPC. Our project is insured under contractor all risk policy and the estimated loss is being workedout.
2. We have got letter of intend for Shapurkhandi Project from Gov. of Punjab for Rs 621 Crore. The execution of formal contract agreement is under process
3. The above results have been prepared in accordance with Indian Accounting Standards ('IndAS') notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
4. The above unaudited financial results for the quarter ended 31st December, 2020 have been reviewed by audit committee and approved by the Board of Directors at their meeting held on 14th Feb 2021. The above Results have been subjected to limited review by the statutory auditors of the company, as required under Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015
5. Previous Year / Quarter figures have been regrouped / reclassified / rearranged where ever necessary.

For Om Infra Ltd.
POP OM INFRA LTD.



Sunil Kothari
Vice Chairman
(DIN NO. 00220940)

Director

Place: Delhi
Date: 14.02.2021

Standalone Segment wise Revenue, Results and Capital Employed

(Rs. In lacs)

S.No.	PARTICULARS	STANDALONE			STANDALONE		STANDALONE
		QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		Quarter ended 31/12/2020	Quarter ended 30/09/2020	Quarter ended 31/12/2019	31/12/2020	31/12/2019	Year ended 31/03/2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	(net sale/income from each segment should be disclosed)						
1	Engineering	4264.54	3969.45	2769.25	11774.17	11874.16	17411.40
2	Real Estate	1.87	0.00	0.00	1.87	0.00	0.00
3	Others	115.56	76.48	89.62	285.84	1074.58	1295.71
	Total segment revenue	4381.97	4045.93	2858.87	12061.88	12948.74	18707.11
	Less: Inter segment revenue						
	Revenue from operations	4381.97	4045.93	2858.87	12061.88	12948.74	18707.11
2	Segment Result						
	Profit (+) / Loss (-) before tax and interest from each segment						
1	Engineering	1015.05	1063.11	-381.39	4013.37	1595.26	4288.02
2	Real Estate	-23.46	-23.96	-26.22	-67.00	-89.93	-109.32
3	Others	-111.82	-103.87	148.18	-294.80	-4.24	-50.29
	Total Profit before tax	879.77	935.28	-259.43	3651.57	1501.09	4128.41
	i. Finance cost	197.21	846.03	273.45	1770.93	1379.75	2284.82
	ii. Other unallocable expenditure net off unallocable income						
	Profit before tax	682.56	89.25	-532.88	1880.64	121.34	1843.59
3	(Segment Assets - Segment Liabilities)						
	Segment Assets						
1	Engineering	93181.79	84420.32	82624.67	93181.79	82624.67	89904.15
2	Real Estate	5606.63	7975.32	7775.78	5606.63	7775.78	5407.63
3	Others	-165.24	2242.25	2297.91	-165.24	2297.91	331.94
	Total Segment Asset	98623.18	94637.89	92698.36	98623.18	92698.36	95643.72
	Un-allocable Assets						
	Net Segment Asset	98623.18	94637.89	92698.36	98623.18	92698.36	95643.72
4	Segment Liabilities						
	Segment liabilities						
1	Engineering	29674.71	26119.36	26650.38	29674.71	26650.38	28107.09
2	Real Estate	2405.94	2227.87	2115.50	2405.94	2115.50	2139.30
3	Others	1297.15	1394.28	1457.03	1297.15	1457.03	1399.59
	Total Segment Liabilities	33377.80	29741.51	30222.91	33377.80	30222.91	31645.98
	Un-allocable Liabilities						
	Net Segment Liabilities	33377.80	29741.51	30222.91	33377.80	30222.91	31645.98
	Disclosure of Notes on Segments						

The segment report is prepared in accordance with the Accounting Standard- 17"segment reporting" Issued by the Institute of Chartered Accountants of India.

For OM INFRA LTD.
For Om Infra Ltd.

Sunil Kothari

Vice Chairman

(DIN NO. 00220940)

Director

Place: Delhi

Date: 14.02.2021



Mahipal Jain & Co Chartered Accountants

"Ashirwad Plaza", 4 – B – 4, Talwandi
Kota – 324005 (Rajasthan)
Mob. No. 9829025691
Email: mahipaljainca@gmail.com

Independent Auditor's Review Report On Standalone unaudited nine months financial results for the period ended on 31st Dec, 2020 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

LIMITED REVIEW REPORT

To

The Board of Directors of
Om Infra Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Om Infra Limited ("the Company") for the nine months ended Dec 31, 2020 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016 & CIR/CFD/CMD1/44/2019 dated 29th March 2019.

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (IndAS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Rules), 2015, as amended 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 ' these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures, applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





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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 applicable Indian Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement Except following :

1. The engineering and hotel branches financial statements which are included in standalone financial statements are reviewed by their respective auditors and we relied on their review as provided.
2. Standalone financial statements includes Profit of Rs.14.55 lacs of OM Consortium Pf and VKMCPL-OMIL(Pench-II) JV Such financial statements of JV and pf are unaudited and also not reviewed by their respective auditor. So we modify our opinion on the same.
3. Financial Statements of Joint ventures namely, Om Ray Construction, Sanmati Infraprojects Limited are not made available and profits of the same are not incorporated in company's Financial statements. So we modify our opinion on the same.
4. Deferred tax provision is not made on quarterly basis as per company's explanation its to be done on annual basis. Our opinion is modified in respect of the same.
5. The financial statements of Subsidiary Chahel Infrastructure are not made available and not incorporated in consolidated financial statements, however standalone financial statements includes , the Company's non-current investments as at Dec 31, 2020 in the name of Chahel Infrastructure Limited aggregating Rs. 488.45 Lacs ; being considered good and recoverable by the management.





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However, this Subsidiary has accumulated losses and its net worth is fully eroded. Further, this subsidiary is facing liquidity constraints due to which they may not be able to realize projections made as per their respective business plans, thus we are unable to comment upon the carrying value of these non-current investments and recoverability of the aforesaid dues and the consequential impact, if any, on the accompanying standalone financial statements and as per audited financial statements of subsidiary provided to us, respective auditor has not on qualified ongoing concern matter. The recoverability of the said investment is in doubtful in our opinion. Our opinion is modified in respect of the same.

6. The Company's non-current investments as at Dec 31, 2020 include investments aggregating Rs. 5187.70 Lacs and advances of Rs. 10999.41 Lacs current as well as non-current in two joint ventures & one associates namely Gurha Thermal Power Company Ltd. , Sanmati Infra Developers Pvt. Ltd. And Bhilwara Jaipur Toll Road Private Limited; being considered good and recoverable by the management considering the factors stated in the aforesaid note.

SPV namely Gurha Thermal Power Company Limited and Bhilwara Jaipur Toll Road Private Limited has filed termination of their concession agreements to their respective authority and claimed the amount invested and termination payments as per concession agreement. But company's operating only on behalf of respective authority and is not booking any expenses and revenue in books after termination. So far as this matter indicates material uncertainty about the going concern of these SPV. In our view, recoverability of the amount invested and advance provided not certain but no provisioning has been made against such diminishing of investment and loans. Management is of the view that such arbitration claims has merits and will be in favor of SPV and amount invested and advance provided will be recovered. No Interest has been provided by the company on advances granted to two SPV during the period. Our opinion is modified in respect of the same.





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7. The Company has executed an agreement to sale of Hotel Om Tower (Hotel Division) dated 01st Oct, 2018 and whole amount against sale consideration of Rs. 3660.00 lacs has been received on various dates from the buyer of property. Company has classified such net current and noncurrent assets as held for sale under the other current assets and recognized them on lower of book value and recoverable amount which is based upon the management's prudent business practice and does not affect company's profitability or going concern and company recognizes net profit/loss of the division under profit/loss from discontinuing operations. Amount received from buyer has been treated as advance from customer against capital goods under note no 63. Further buyer has not taken possession as well as not started operation in buyers' name of Hotel division. Our opinion is not modified in respect of the same.
8. The economic and social consequences/ disruptions, the company is facing as a result of COVID-19 which is impacting supply/consumer demand/ financial market/personnel availability for the work, the impact of the same cannot be assessed by company. Our opinion is not modified in respect of the same.
9. The company has availed moratorium period as allowed by Reserve Bank of India as per notifications issued as a COVID 19 package and Interest due in moratorium period has been paid as per moratorium guidelines. Our opinion is not modified in respect of the same.
10. Income Tax Department had conducted search and seizure at various places on 13th July, 2020 and documents and paper belonging to the company has been seized by income tax department in the raid and matter is under investigation. The effect of the same cannot be ascertained right now and company do not provide for the same in the financial statements.
11. No Interest provided on Loans and advance granted to one subsidiary, Om Metals Consortium Private Limited on nine months ended financial statements for amount of rs. Approx 7.5 crores. As per management explanation, Interest will be provided on annual basis. Our opinion is not modified in respect of the same.
12. Company has written off amount of Rs. 5.79 crores of loan of Rs. Pondicherry Sez Co. Limited in previous year and booked income of the same amount due to legal disputes between company and Lender. But due to recent development, draft settlement agreement shared between parties and amount of Rs. 4.5 crores are payable by company and out of which Rs. 3.10 cr has been already paid to the lender. The same amount has been booked as other expenditure.





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13. Due to Glacier outburst and resultant flood near Tapovan in Uttarakhand has caused damaged to company's Tapovan project on 07th February, 2021. Estimation of loss incurred due to such event is not ascertained now. Such loss has not been recognized in financial statements as such event occur after 31st December,2020. Such project was duly insured by the company.
14. We did not review the interim financial statements five Joint operations included in the standalone unaudited of the entities included in the standalone financial statements, whose results reflect total assets of Rs. 4958.37 lacs as at Dec 31, 2020 and total revenues of Rs. 6245.77 Lacs , total net loss after tax of Rs. 88.93 Lacs and total comprehensive income of Rs. (131.88) lacs for the Period ended Dec 31, 2020 as considered in the standalone unaudited interim financial statements. The interim financial statements of joint operations have been reviewed by other auditors whose reports have been furnished to us and our conclusion in so far as it relates to the amounts and disclosures included in respect of these Companies, is based solely on the report of such other auditors . Our opinion is not modified in respect of the same.

For Mahipal Jain & Co.

Chartered Accountants

FRN: 007284C

Rupesh Garg

Partner

M. No. - 404191

UDIN: 21404191AAAAAW8991



Place- Delhi

Date-14/02/2021

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER 2020

Rs. In Lacs

SL No.	Particulars	Quarter ended			Nine months ended		Year ended
		31-Dec-20 (Unaudited)	30-Sep-20 (Unaudited)	31-Dec-19 (Unaudited)	31-Dec-20 (Unaudited)	31-Dec-19 (Unaudited)	31-Mar-20 (audited)
1	Income						
	Revenue from operations	4667.6	3992.64	2758.44	12294.22	12880.08	18707.1
	Other income	156.85	112.10	637.35	474.72	1027.07	3525.07
	Total income	4824.45	4104.74	3395.79	12768.94	13907.15	22232.17
2	Expenses						
(a)	Cost of materials consumed	1625.26	1164.20	410.82	3606.51	4348.64	7592.99
(b)	Purchases of stock-in-trade	292.14	334.48	466.17	641.46	534.09	856.35
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1157.25	-2018.51	-621.20	-3922.82	-2222.99	-3824.6
(d)	Employee benefit expense	495.57	486.60	514.51	1496.98	1723.56	2372.61
(e)	Finance costs	208.7	904.30	417.70	1895	1611.52	2460.49
(f)	Depreciation, depletion and amortisation expense	205.61	209.39	183.17	621.41	591.56	925.63
(g)	Other Expenses						
1	Job work		0	-2117.92			3899
2	Other	2382.46	2982.17	4824.06	6581.15	7556.66	6370.1
3							
	Total other expenses	2382.46	2982.17	2706.14	6581.15	7556.66	10269.1
	Total expenses	4052.49	4062.63	4077.31	10919.69	14143.04	20652.57
	Total profit before exceptional items and tax	771.96	42.11	-681.52	1849.25	-235.89	1579.6
3	Exceptional items	0	0	0.00	0	0	0
4							
5	Total profit before tax	771.96	42.11	-681.52	1849.25	-235.89	1579.6
6	Tax expense						
7	Current tax	10.00	23.74	-235.95	261.44	95.00	367.24
8	Deferred tax		-2.48	0.00		0.00	-363.67
9	Total tax expenses	10.00	21.26	-235.95	261.44	95.00	3.57
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement						
11	Net Profit Loss for the period from continuing operations	761.96	20.85	-445.57	1587.81	-330.89	1576.03
12	Profit (loss) from discontinued operations before tax	-9.37	-24.18	12.08	-63.88	-47.91	-59.96
13	Tax expense of discontinued operations	-2.47	-6.36	20.95	-16.81		-15.09
14	Net profit (loss) from discontinued operation after tax	-6.90	-17.82	-8.87	-47.07	-47.91	-44.87
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	16.87	-1.16	87.97	18.83	418.95	-8.42
16	Total profit (loss) for period	771.93	1.87	-366.47	1559.57	40.15	1522.74
17	Other comprehensive Income net of taxes	-124.04	-10.17	-58.19	-131.88	-358.64	-783.58
18	Total Comprehensive Income for the period	647.89	-8.30	-424.66	1427.69	-318.49	739.16
19	Total profit or loss, attributable to						
	Profit or loss, attributable to owners of parent	771.93	1.87	-366.69	1559.57	40.34	1523.36
	Total profit or loss, attributable to non-controlling interests			0.22		-0.19	-0.62

FOCOM INFRA LTD.

Sumit
Director

20	Total Comprehensive income for the period attributable to						
	Comprehensive income for the period attributable to owners of parent	647.89	-8.30	-424.88	1427.69	-318.3	739.78
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			0.22		-0.19	-0.62
21	Details of equity share capital						
	Paid-up equity share capital	963.04	963.04	963.04	963.04	963.04	963.04
	Face value of equity share capital	1.00	1.00	1.00	1.00	1.00	1
22	Details of debt securities						
23	Reserves excluding revaluation reserve	61655.11	61191.99	59636.83	61655.11	59221.13	60420.02
24	Earnings per share						
i	Earnings per equity share for continuing operations						
	Basic earnings (loss) per share from continuing operations	0.68	0.85	-0.43	1.53	-0.280	0.82
	Diluted earnings (loss) per share from continuing operations	0.68	0.85	-0.43	1.53	-0.280	0.82
ii	Earnings per equity share for discontinued operations						
	Basic earnings (loss) per share from discontinued operations	-0.01	-0.04	0.01	-0.05	-0.05	-0.05
	Diluted earnings (loss) per share from discontinued operations	-0.01	-0.04	0.01	-0.05	-0.05	-0.05
iii	Earnings per equity share						
	Basic earnings (loss) per share from continuing and discontinued operations	0.67	0.81	-0.42	1.48	-0.33	0.77
	Diluted earnings (loss) per share from continuing and discontinued operations	0.67	0.81	-0.42	1.48	-0.33	0.77
25	Debt equity ratio						
26	Debt service coverage ratio						
27	Interest service coverage ratio						
28	Disclosure of notes on financial results						

NOTES

- The above results have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- The above unaudited financial results for the quarter ended 31st December, 2020 have been reviewed by audit committee and approved by the Board of Directors at their meeting held on 14th Feb 2021. The above Results have been subjected to limited review by the statutory auditors of the company, as required under Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015
- Previous Year / Quarter figures have been regrouped / reclassified / rearranged where ever necessary.

For OM INFRA LTD.

Sunil Kothari
Vice Chairman
(DIN NO. 00220940)

Director

Place: Delhi
Date: 14.02.2021

Consolidated Segment wise Revenue, Results and Capital Employed

(Rs. In lacs)

S.No.	PARTICULARS	CONSOLIDATION			CONSOLIDATION		CONSOLIDATION
		QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		Quarter ended 31/12/2020	Quarter ended 30/09/2020	Quarter ended 31/12/2019	31/12/2020	31/12/2019	Year ended 31/03/2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Segment Revenue						
	(net sale/income from each segment should be disclosed)						
1	Engineering Division	4014.94	4208.59	2279.15	12006.51	11805.50	18463.01
2	Real estate Division	1.87	0.00	0.00	1.87	0.00	0.00
3	Others	115.56	76.48	87.12	285.84	1074.58	1295.71
	Total segment revenue	4132.37	4285.07	2366.27	12294.22	12880.08	19758.72
	Less: Inter segment revenue	-535.23	292.430				1051.61
	Revenue from operations	4667.60	3992.64	2366.27	12294.22	12880.08	18707.11
2	Segment Result						
	Profit (+) / Loss (-) before tax and interest from each segment						
1	Engineering Division	1010.80	1156.30	-399.46	4101.06	1589.43	4292.32
2	Real estate Division	81.68	-106.02	-12.54	-62.01	-209.56	-201.94
3	Others	-111.82	-103.87	148.18	-294.80	-4.24	-50.29
	Total Profit before tax	980.66	946.41	-263.82	3744.25	1375.63	4040.09
	i. Finance cost	208.70	904.3	417.70	1895.00	1611.52	2460.49
	ii. Other unallocable expenditure net off unallocable income						
	Profit before tax	771.96	42.11	-681.52	1849.25	-235.89	1579.60
3	(Segment Assets - Segment Liabilities)						
	Segment Assets						
1	Engineering Division	85764.89	56556.64	55585.23	85764.89	55585.23	60317.31
2	Real estate Division	31435.11	53641.26	49976.78	31435.11	49976.78	50081.60
3	Others	-165.24	2242.25	2297.91	-165.24	2297.91	1603.90
	Total Segment Asset	117034.76	112440.15	107859.92	117034.76	107859.92	112002.81
	Un-allocable Assets						
	Net Segment Asset	117034.76	112440.15	107859.92	117034.76	107859.92	112002.81
4	Segment Liabilities						
	Segment liabilities						
1	Engineering Division	31154.53	21887.14	26174.23	31154.53	26174.23	27730.58
2	Real estate Division	21964.94	27521.54	20044.50	21964.94	20044.50	20926.69
3	Others	1297.15	1394.28	1457.03	1297.15	1457.03	1962.48
	Total Segment Liabilities	54416.62	50802.96	47675.76	54416.62	47675.76	50619.75
	Un-allocable Liabilities						
	Net Segment Liabilities	54416.62	50802.96	47675.76	54416.62	47675.76	50619.75
	Disclosure of Notes on Segments						

The segment report is prepared in accordance with the Accounting Standard- 17 "segment reporting" Issued by the Institute of Chartered Accountants of India.

For OM INFRA LTD.
For Om Infra Ltd.


Sunil Kothari Director
Vice Chairman
(DIN NO. 00220940)

Place: Delhi
Date:
14.02.2021



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Independent Auditor's Review Report On consolidated unaudited nine months financial results for the period ended on 31st Dec, 2020 of the Group Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

LIMITED REVIEW REPORT

To
The Board of Directors of
Om Infra Limited

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Om Infra Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the nine months ended on 31.12.2020 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016 & CIR/CFD/CMD1/44/2019 dated 29th March 2019.

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (IndAS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Rules), 2015, as amended read with the Circular is the responsibility of the Group's Management and has been approved by the Board of Directors of the Group. Our responsibility is to issue a report on ' these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Group personnel and analytical procedures, applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





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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 applicable Indian Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement Except following :

1. The Statement includes the results of the entities as per Annexure A.
2. The engineering and hotel branches financial statements which are included in standalone financial statements are reviewed by their respective auditors and we relied on their review as provided.
3. Standalone financial statements includes Profit of Rs.14.55 lacs of OM Consortium Pf and VKMCPL-OMIL(Pench-II) JV Such financial statements of JV and pf are unaudited and also not reviewed by their respective auditor. So we modify our opinion on the same.
4. Financial Statements of Joint ventures namely, Om Ray Construction, Sanmati Infraprojects Limited are not made available and profits of the same are not incorporated in company's Financial statements. So we modify our opinion on the same.
5. Deferred tax provision is not made on Quarterly basis as per Group's explanation its to be done on annual basis. Our opinion is modified in respect of the same.
6. The financial statements of Subsidiary Chahel Infrastructure are not made available and not incorporated in consolidated financial statements, however standalone financial statements includes , the Company's non-current investments as at 31st Dec, 2020 in the name of Chahel Infrastructure Limited aggregating Rs. 488.45 Lacs ; being considered good and recoverable by the management.





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However, this Subsidiary has accumulated losses and its net worth is fully eroded. Further, this subsidiary is facing liquidity constraints due to which they may not be able to realize projections made as per their respective business plans, thus we are unable to comment upon the carrying value of these non-current investments and recoverability of the aforesaid dues and the consequential impact, if any, on the Grouping standalone financial statements and as per audited financial statements of subsidiary provided to us, respective auditor has not on qualified ongoing concern matter. The recoverability of the said investment is in doubtful in our opinion. Our opinion is modified in respect of the same.

7. The Group's non-current investments as at 31st Dec, 2020 include investments aggregating Rs. 5187.70 Lacs and advances of Rs. 10909.41 Lacs current as well as non-current in two joint ventures & one associates namely Gurha Thermal Power Group Ltd. , Sanmati Infra Developers Pvt. Ltd. And Bhilwara Jaipur Toll Road Private Limited; being considered good and recoverable by the management considering the factors stated in the aforesaid note.

SPV namely Gurha Thermal Power Company Limited and Bhilwara Jaipur Toll Road Private Limited has filed termination of their concession agreements to their respective authority and claimed the amount invested and termination payments as per concession agreement. But company's operating only on behalf of respective authority and is not booking any expenses and revenue in books after termination. So far as this matter indicates material uncertainty about the going concern of these SPV. In our view, recoverability of the amount invested and advance provided not certain but no provisioning has been made against such diminishing of investment and loans. Management is of the view that such arbitration claims has merits and will be in favor of SPV and amount invested and advance provided will be recovered. No Interest has been provided by the company on advances granted to two SPV during the period. Our opinion is modified in respect of the same.





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8. The Group has executed an agreement to sale of Hotel Om Tower (Hotel Division) as on 01.10.2018 and whole amount against sale consideration of Rs. 3660.00 lacs has been received on various dates from the buyer of property. Group has classified such net current and noncurrent assets as held for sale under the other current assets and recognized them on lower of book value and recoverable amount which is based upon the management's prudent business practice and does not affect Group's profitability or going concern and Group recognizes net profit/loss of the division under profit/loss from discontinuing operations. Amount received from buyer has been treated as advance from customer against capital goods under note no 63. Further buyer has not taken possession as well as not started operation in buyers' name of Hotel division. Our opinion is not modified in respect of the same.
9. The economic and social consequences/ disruptions, the Group is facing as a result of COVID-19 which is impacting supply/consumer demand/ financial market/personnel availability for the work, the impact of the same cannot be assessed by Group. Our opinion is not modified in respect of the same.
10. The company has availed moratorium period as allowed by Reserve Bank of India as per notifications issued as a COVID 19 package and Interest due in moratorium period has been paid as per moratorium guidelines. Our opinion is not modified in respect of the same.
11. Income Tax Department had conducted search and seizure at various places on 13th July,2020 and documents and paper belonging to the company has been seized by income tax department in the raid and matter is under investigation. The effect of the same cannot be ascertained right now and company do not provide for the same in the financial statements.
12. No Interest provided on Loans and advance granted to one subsidiary, Om Metals Consortium Private Limited on nine months ended financial statements for amount of rs. Approx 7.5 crores . As per management explanation, Interest will be provided on annual basis. Our opinion is not modified in respect of the same.
13. Company has written off amount of Rs. 5.79 crores of loan of Rs. Pondicherry Sez Co. Limited in previous year and booked income of the same amount due to legal disputes between company and Lender. But due to recent development, draft settlement agreement shared between parties and amount of Rs. 4.5 crores are payable by company and out of which Rs. 3.10 cr has been already paid to the lender. The same amount has been booked as other expenditure.





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14. Due to Glacier outburst and resultant flood near Tapovan in Uttarakhand has caused damaged to company's Tapovan project on 07th February, 2021. Estimation of loss incurred due to such event is not ascertained now. Such loss has not been recognized in financial statements as such event occur after 31st December,2020. Such project was duly insured by the company.
15. We did not review the interim financial statements five Joint operations included in the standalone unaudited of the entities included in the standalone financial statements, whose results reflect total assets of Rs. 4958.37 lacs as at Dec 31, 2020 and total revenues of Rs. 6245.77 Lacs , total net loss after tax of Rs. 88.93 Lacs and total comprehensive income of Rs. (131.88) lacs for the Period ended Dec 31, 2020 as considered in the standalone unaudited interim financial statements. The interim financial statements of joint operations have been reviewed by other auditors whose reports have been furnished to us and our conclusion in so far as it relates to the amounts and disclosures included in respect of these Companies, is based solely on the report of such other auditors . Our opinion is not modified in respect of the same.
16. The consolidated unaudited financial results also include the Group's share of net profit after tax of Rs. 2.21 lacs and as considered in the consolidated unaudited financial results, whose interim financial statements have not been reviewed by us. These interim financial statements have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint ventures, is based solely on the reports of the other auditors. Our opinion is not modified in respect of the same.

For Mahipal Jain & Co.
Chartered Accountants

FRN: 007284C

Rupesh Garg
Partner

M. No. - 404191

UDIN: 21404191AAAAAX1822



Place- Delhi

Date-14/02/2021



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Annexure A

List of Entities Included in consolidated Financial statements

s.no.	Name of entity	Relation
1.	Om Metal Consortium Private Limited	Subsidiary
2.	WORSHIP INFRAPROJECTS PVT LTD	Subsidiary
3.	OM METAL REALESTATE PVT LTD	Subsidiary
4.	OM METALS DEVELOPERS PVT .LTD	Step Associates
5.	OM METALS INFOTECH PVT. LTD	Step Associate
6.	BHILWARA JAIPUR TOLL ROAD PRIVATE LIMITED	Joint Venture
7.	BIHAR LOGISTIC PVT. LTD	Joint Venture
8.	GUJRAT WAREHOUSING PVT LTD	Joint Venture
9.	GURHA THERMAL POWER CO LTD	Joint Venture