



# OM INFRA LIMITED

(Formerly known as OM METALS INFRAPROJECTS LIMITED)

CIN: L27203RJ1971PLC003414

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

Tel: +91-141-4046666

Website: [www.ommetals.com](http://www.ommetals.com) E-Mail Id: [info@ommetals.com](mailto:info@ommetals.com)

Date: 9<sup>th</sup> August, 2022

To,

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: Un-audited Financial Results for the quarter ended 30th June 2022**

With reference to the above captioned subject, we would like to inform you that at the Board Meeting held today on 9<sup>th</sup> August, 2022, the Board has inter-alia considered, approved and taken on record the standalone and Consolidated Un-audited Financial Results for the quarter ended 30th June, 2022.

Accordingly, we are enclosing herewith the copy of approved un-audited financial results along with copy of Limited Review Report issued by Statutory Auditors of the Company for the Quarter ended 30th June, 2022.

Further, the Board Meeting commenced at 3:00 P.M. and concluded at 4:45 P.M.

Kindly take the same on your records.

Thanking You  
Yours faithfully

For **Om Infra Limited**

**Sunil Kothari**  
Vice- Chairman  
DIN: 00220940

## UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2022

Rs. In Lacs

Sl. No.	Particulars	Quarter ended			Year ended
		30-Jun-22 (Unaudited)	31-Mar-22 (Audited)	30-Jun-21 (Unaudited)	31-Mar-22 (Audited)
<b>1</b>	<b>Income</b>				
	Revenue from operations	11685.35	11223.76	5049.59	28921.58
	Other Income	156.11	670.34	141.50	1000.59
	<b>Total Income</b>	<b>11841.46</b>	<b>11894.10</b>	<b>5191.09</b>	<b>29922.17</b>
<b>2</b>	<b>Expenses</b>				
(a)	Cost of materials consumed	3271.50	4511.20	1379.55	8099.34
(b)	Purchases of stock-in-trade	100.59	-408.73	288.51	691.18
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	2073.82	-3321.43	-624.28	-5061.63
(d)	Employee benefit expense	687.79	784.31	549.01	2395.60
(e)	Finance costs	604.62	1272.59	362.03	3066.74
(f)	Depreciation, depletion and amortisation expense	179.19	235.46	163.56	747.03
(g)	Other Expenses	4203.78	9919.56	2433.19	19619.66
	<b>Total expenses</b>	<b>11121.28</b>	<b>12992.96</b>	<b>4551.57</b>	<b>29557.92</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>720.18</b>	<b>-1098.86</b>	<b>639.52</b>	<b>364.25</b>
<b>4</b>	Exceptional items	0.00	0.00	0.00	0.00
<b>5</b>	<b>Total profit before tax</b>	<b>720.18</b>	<b>-1098.86</b>	<b>639.52</b>	<b>364.25</b>
<b>7</b>	<b>Tax expense</b>				
8	Current tax	0.00	467.12		962.74
9	Deferred tax	0.00	-240.31		-573.18
<b>10</b>	<b>Total tax expenses</b>	<b>0.00</b>	<b>226.81</b>	<b>0.00</b>	<b>389.56</b>
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement				
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>720.18</b>	<b>-1325.67</b>	<b>639.52</b>	<b>-25.31</b>
15	Profit (loss) from discontinued operations before tax	0.00	11.35		1132.58
16	Tax expense of discontinued operations				
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0.00</b>	<b>11.35</b>	<b>0.00</b>	<b>1132.58</b>
19	Share of profit (loss) of associates and joint ventures accounted for using equity method				
<b>21</b>	<b>Total profit (loss) for period</b>	<b>720.18</b>	<b>-1314.32</b>	<b>639.52</b>	<b>1107.27</b>
22	Other comprehensive income net of taxes	0.12	-254.58	-577.36	-53.11
<b>23</b>	<b>Total Comprehensive Income for the period</b>	<b>720.30</b>	<b>-1568.90</b>	<b>62.16</b>	<b>1054.16</b>
<b>24</b>	<b>Total profit or loss, attributable to</b>				
	Profit or loss, attributable to owners of parent	720.18	-1314.32	639.52	1107.27
	Total profit or loss, attributable to non-controlling interests				
<b>25</b>	<b>Total Comprehensive Income for the period attributable to</b>				
	Comprehensive income for the period attributable to owners of parent	720.30	-1568.90	62.16	1054.16
	Total comprehensive income for the period attributable to owners of parent non-controlling interests				
<b>26</b>	<b>Details of equity share capital</b>				
	Paid-up equity share capital	963.04	963.04	963.04	963.04
	Face value of equity share capital	1.00	1.00	1.00	1.00
<b>27</b>	<b>Details of debt securities</b>				
28	Reserves excluding revaluation reserve	66552.28	65831.97	63882.36	65831.97
<b>29</b>	<b>Earnings per share</b>				
<b>i</b>	<b>Earnings per equity share for continuing operations</b>				
	Basic earnings (loss) per share from continuing operations	0.75	-1.64	0.06	-0.08
	Diluted earnings (loss) per share from continuing operations	0.75	-1.64	0.06	-0.08
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>				
	Basic earnings (loss) per share from discontinued operations	0.00	0.01	0.00	1.18
	Diluted earnings (loss) per share from discontinued operations	0.00	0.01	0.00	1.18
<b>iii</b>	<b>Earnings per equity share</b>				
	Basic earnings (loss) per share from continuing and discontinued operations	0.75	-1.63	0.06	1.09
	Diluted earnings (loss) per share from continuing and discontinued operations	0.75	-1.63	0.06	1.09
30	Debt equity ratio				
31	Debt service coverage ratio				
32	Interest service coverage ratio				
33	<b>Disclosure of notes on financial results</b>				

## NOTES

1 The above unaudited financial results for the three months 30th June, 2022 have been reviewed by audit committee and approved by the Board of Directors at their meeting held on 9th August 2022. 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

2 Newly secured project at Rajasthan and U.P. under Jal Jeevan Mission have been progressing well and revenue expected in this financial year.

3. Previous Year / Quarter figures have been regrouped / reclassified / rearranged where ever necessary.

4. The figures of the quarter ended 31st March 2022 are the balancing figures between audited figures in respect of the full financial year and the reviewed year-to-date figures upto the third quarter of the financial year



Vice-Chairman  
Sunil Kothari  
DIN: 00220940

Place: Delhi  
Date: 09.08.2022

**Standalone Segment wise Revenue, Results and Capital Employed**  
(Rs. In lacs)

S.No.	PARTICULARS	STANDALONE			STANDALONE
		QUARTER ENDED			YEAR ENDED
		Quarter ended 30/06/2022	Quarter ended 31/03/2022	Quarter ended 30/06/2021	Year ended 31/03/2022
	Unaudited	Audited	Unaudited	Audited	
<b>1</b>	<b>Segment Revenue</b>				
	(net sale/income from each segment should be disclosed)				
1	Engineering	10815.07	9773.57	4844.11	27097.18
2	Real Estate	493.30	994.59	41.47	1036.89
3	Others	376.98	455.61	164.01	787.51
	<b>Total segment revenue</b>	<b>11685.35</b>	<b>11223.77</b>	<b>5049.59</b>	<b>28921.58</b>
	<b>Less: Inter segment revenue</b>				
	<b>Revenue from operations</b>	<b>11685.35</b>	<b>11223.77</b>	<b>5049.59</b>	<b>28921.58</b>
<b>2</b>	<b>Segment Result</b>				
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>				
1	Engineering	1393.34	-87.36	1090.40	3540.29
2	Real Estate	101.77	246.60	-24.20	145.04
3	Others	-170.304	14.49	-64.65	-254.34
	<b>Total Profit before tax</b>	<b>1324.80</b>	<b>173.73</b>	<b>1001.55</b>	<b>3430.99</b>
	i. Finance cost	604.618	1272.59	362.03	3066.74
	ii. Other unallocable expenditure net off unallocable income				
	<b>Profit before tax</b>	<b>720.18</b>	<b>-1098.86</b>	<b>639.52</b>	<b>364.25</b>
<b>3</b>	<b>(Segment Assets - Segment Liabilities)</b>				
	<b>Segment Assets</b>				
1	Engineering	87352.55	86124.04	84940.83	86124.04
2	Real Estate	8159.06	8491.55	8586.71	8491.55
3	Others	1630.77	1896.28	1506.72	1896.28
	<b>Total Segment Asset</b>	<b>97142.38</b>	<b>96511.87</b>	<b>95034.26</b>	<b>96511.87</b>
	<b>Un-allocable Assets</b>				
	<b>Net Segment Asset</b>	<b>97142.38</b>	<b>96511.87</b>	<b>95034.26</b>	<b>96511.87</b>
<b>4</b>	<b>Segment Liabilities</b>				
	<b>Segment liabilities</b>				
1	Engineering	26050.73	25769.02	26381.57	25769.02
2	Real Estate	2331.31	2420.08	2689.03	2420.08
3	Others	1245.03	1527.75	1118.26	1527.75
	<b>Total Segment Liabilities</b>	<b>29627.06</b>	<b>29716.85</b>	<b>30188.86</b>	<b>29716.85</b>
	Un-allocable Liabilities				
	<b>Net Segment Liabilities</b>	<b>29627.06</b>	<b>29716.85</b>	<b>30188.86</b>	<b>29716.85</b>
	<b>Disclosure of Notes on Segments</b>				

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

  
Sunil Kothari  
Vice- Chairman  
(DIN NO.00220940)

Place: Delhi  
Date: 09.08.2022

**Other Comprehensive Income**

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022	01-04-2021
B	Date of end of reporting period	30-06-2022	31-03-2022
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Other comprehensive income [Abstract]</b>			
1	Amount of items that will not be reclassified to profit and loss	<input type="button" value="Add"/>	<input type="button" value="Delete"/>
<b>Total Amount of items that will not be reclassified to profit and loss</b>			
2	Income tax relating to items that will not be reclassified to profit or loss		
3	Amount of items that will be reclassified to profit and loss	<input type="button" value="Add"/>	<input type="button" value="Delete"/>
	Changes in Foreign Currency Monetary Item translation differ	0.121	
<b>Total Amount of items that will be reclassified to profit and loss</b>		0.121	
4	Income tax relating to items that will be reclassified to profit	0.000	
5	<u>Total Other comprehensive income</u>	0.121	

*Sumud*



Independent Auditor's Review Report on Standalone unaudited quarterly financial results for the period ended on 30<sup>th</sup> June, 2022 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

M/s. Om Infra Limited (formerly known as Om Metals Infraprojects Ltd.)

1. We have reviewed the accompanying statement of unaudited standalone financial results of Om Infra Limited (Formerly Known as Om Metals Infraprojects Limited ) ("the Company") for the quarter ended June 30, 2022 ("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.
2. The Company's Management is responsible for 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 and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. 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 No CIR/CFD/CMDI/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

4. The Statement includes unaudited interim financial results of the following Joint operations:

1.	SPML-OM METALS (JV) Ujjain (100%)
2.	Om metals SPML Joint Venture Rwanda (100%)
3.	Omil-JV Shahpurkhandi (98%)
4.	OMIL - WIPL JV ISARDA (100%)
5.	Om metals SPML JV-Ghana (100%)
6.	OMIL+JSC-(JV) Kameng (60%)
7.	OMIL-JWIL-VKMCPL (JV) (50%)
8.	HCC-OMIL JV (50%)
9.	BRCCL-OMIL-DARA JV (59%)

5. Based on our review of the Statement conducted as stated above and based on the consideration of the reports of other auditors referred to in paragraph 6 below and except for the possible effects of the matter described in paragraph 7 to 10 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, 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 of 9 Joint operations included in the Statement, whose interim financial results reflect total revenues of Rs. 6880.31 lacs, total Loss after tax of Rs. 857.47 lacs and total comprehensive loss of Rs. 857.5lacs for the quarter ended 30th June 2022 respectively, as considered in the unaudited Standalone financial results. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the management and our report on the Statement, in so far as it relates to the amount and disclosures included in respect of these Joint operations is based solely on the report of the other auditors. Our conclusion on the Statement is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.





7. Amount of Rs. 583.45 lacs is included in Investments in subsidiary namely Chahel Infrastructure Ltd. and associate namely Sanmati Infra Developers Limited, are subject to impairment as they have accumulated losses and their net worth is fully eroded but management considered this as good and recoverable. Our conclusion is modified in such matter. Such matter is pending and reported since 31.03.2019.
8. Company has invested Rs. 5092.20 lacs, in Joint ventures namely Bhilwara Jaipur Toll Road Private Limited and Gurha Thermal Power Company Private Limited and provided advances of Rs. 11081.94 lacs. Such Investment and advances' recovery is doubtful and subject to impairment. Both joint ventures have filed their termination with the respective appellate authority. Management considers such advances good and recoverable as such cases have merits. Our conclusion is modified in Such Matter is pending and reported since 31.03.2019.
9. Income Tax Department had conducted search and seizure at the Company premises on 13th July,2020 and documents and paper belonging to the company has been seized by income tax department in the search and seizure.

Following demands have been raised by the Income Tax Departments

S.no.	Assessment year	Demand amount (Rs. In Lacs)
1.	2021-22	25.254/-
2.	2020-21	45.849/-
3.	2019-20	219.035/-
4.	2018-19	675.545/-
5.	2017-18	22.923/-
6.	2016-17	38.178/-
7.	2015-16	317.084-
	Total	1343.870/-

Company has filed appeals against all orders. Our conclusion is not modified in respect of the same.





**Ravi Sharma & Co.**

CHARTERED ACCOUNTANTS



3580, MSB Ka Rasta, 4<sup>th</sup> crossing,  
Johri bazar, Jaipur-302003



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casourabhpendaya@gmail.com

10. The Ongoing project of NTPC Tapovan, which was washed away due to natural disaster on 07.02.2021 resulted in loss/damage of executed work done by the company. Several human casualties of company employees also occurred. NTPC is exploring all possibilities to start the project as per geological conditions.

As per company's financial statements, Amount Receivable from NTPC is Rs. 731.99 lacs and amount received as mobilization advance is Rs. 94.83 lacs Such account balances are not confirmed with NTPC due to pendency of total damage estimation at site. Our conclusion is not modified in respect of the same.

For Ravi Sharma & Co.  
Chartered Accountants  
FRN: 015143C

*Sourabh Jain*



CA Sourabh Jain  
Partner

M. No. 431571

UDIN: 22431571 A000VE 4518

Place: Delhi

Date: 09.08.2022



UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2022

Rs. in Lacs

SL No.	Particulars	Quarter ended			Year ended
		30-Jun-22 (Unaudited)	31-Mar-22 (Audited)	30-Jun-21 (Unaudited)	31-Mar-22 (Audited)
<b>1</b>	<b>Income</b>				
	Revenue from operations	14496.337	12159.55	5241.38	31303.02
	Other income	157.454	704.17	142.8	1034.99
	<b>Total income</b>	<b>14653.791</b>	<b>12863.72</b>	<b>5384.18</b>	<b>32338.01</b>
<b>2</b>	<b>Expenses</b>				
(a)	Cost of materials consumed	3753.991	4969.8	1621.34	9538.96
(b)	Purchases of stock-in-trade	100.589	-408.73	288.50	691.18
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	4158.549	-3774.79	-1179.89	-6668.91
(d)	Employee benefit expense	744.403	824.67	581.82	2542.11
(e)	Finance costs	674.174	1365.08	452.21	3556.76
(f)	Depreciation, depletion and amortisation expense	180.459	407.12	164.82	922.9
(g)	Other Expenses	4466.317	10034.07	2774.16	20669.07
	<b>Total expenses</b>	<b>14078.482</b>	<b>13417.22</b>	<b>4702.96</b>	<b>31252.07</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>575.309</b>	<b>-553.5</b>	<b>681.22</b>	<b>1085.94</b>
4	Exceptional items			0.00	
5	<b>Total profit before tax</b>	<b>575.309</b>	<b>-553.5</b>	<b>681.22</b>	<b>1085.94</b>
<b>7</b>	<b>Tax expense</b>				
8	Current tax	0	458.11	0.00	962.73
9	Deferred tax	0	-240.37	0.00	-725.07
10	<b>Total tax expenses</b>	<b>0.00</b>	<b>217.74</b>	<b>0.00</b>	<b>237.66</b>
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement				
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>575.31</b>	<b>-771.24</b>	<b>681.22</b>	<b>848.28</b>
15	Profit (loss) from discontinued operations before tax	0	11.35	0	1132.58
16	Tax expense of discontinued operations			0	
17	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>11.35</b>	<b>0</b>	<b>1132.58</b>
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	-2.311	613.93	14.44	665.81
<b>21</b>	<b>Total profit (loss) for period</b>	<b>573.00</b>	<b>-145.96</b>	<b>695.66</b>	<b>2646.67</b>
22	Other comprehensive income net of taxes	0.121	-254.58	-577.36	-53.11
<b>23</b>	<b>Total Comprehensive Income for the period</b>	<b>573.119</b>	<b>-400.54</b>	<b>118.30</b>	<b>2593.56</b>
<b>24</b>	<b>Total profit or loss, attributable to</b>				
	Profit or loss, attributable to owners of parent	573.00	-145.96	695.66	2646.67
	Total profit or loss, attributable to non-controlling interests				
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>				
	Comprehensive income for the period attributable to owners of parent	573.12	-400.54	118.30	2593.56
	Total comprehensive income for the period attributable to owners of parent non-controlling interests				
<b>26</b>	<b>Details of equity share capital</b>				
	Paid-up equity share capital	963.04	963.04	963.04	963.04
	Face value of equity share capital	1.00	1.00	1.00	1.00
<b>27</b>	<b>Details of debt securities</b>				
28	Reserves excluding revaluation reserve	65723.898	65151.38	61381.19	65151.38
<b>29</b>	<b>Earnings per share</b>				
i	<b>Earnings per equity share for continuing operations</b>				
	Basic earnings (loss) per share from continuing operations	0.60	-0.43	0.12	1.52
	Diluted earnings (loss) per share from continuing operations	0.60	-0.43	0.12	1.52
ii	<b>Earnings per equity share for discontinued operations</b>				
	Basic earnings (loss) per share from discontinued operations	0	0.01	0	1.18
	Diluted earnings (loss) per share from discontinued operations	0	0.01	0	1.18
ii	<b>Earnings per equity share</b>				
	Basic earnings (loss) per share from continuing and discontinued operations	0.60	-0.42	0.12	2.69
	Diluted earnings (loss) per share from continuing and discontinued operations	0.60	-0.42	0.12	2.69
<b>30</b>	Debt equity ratio				
<b>31</b>	Debt service coverage ratio				
<b>32</b>	Interest service coverage ratio				
<b>33</b>	<b>Disclosure of notes on financial results</b>				

NOTES

1 The above unaudited financial results for the three months 30th June, 2022 have been reviewed by audit committee and approved by the Board of Directors at their meeting held on 9th August 2022. 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

2 Turnover from pallacia projects jaipur is considered in revenue at Rs 27.03 cr.

3, Previous Year / Quarter figures have been regrouped / reclassified / rearranged where ever necessary.

4. The figures of the quarter ended 31st March 2022 are the balancing figures between audited figures in respect of the full financial year and the reviewed year-to-date figures upto the third quarter of the financial year

  
Vice-Chairman  
Sunil Kothari  
DIN: 00220940

Place: Delhi  
Date: 09.08.2022

**Consolidated Segment wise Revenue, Results and Capital Employed**  
(Rs. In lacs)

S.No.	PARTICULARS	CONSOLIDATED			CONSOLIDATED
		QUARTER ENDED			YEAR ENDED
		Quarter ended 30/06/2022	Quarter ended 31/03/2022	Quarter ended 30/06/2021	Year ended 31/03/2022
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Segment Revenue</b>				
	(net sale/Income from each segment should be disclosed)				
1	Engineering	10918.10	10186.19	5035.90	27687.46
2	Real Estate	3201.25	1517.75	41.47	2828.05
3	Others	376.98	455.61	164.01	787.51
	<b>Total segment revenue</b>	14496.34	12159.55	5241.38	31303.02
	<b>Less: Inter segment revenue</b>				
	<b>Revenue from operations</b>	14496.34	12159.55	5241.38	31303.02
<b>2</b>	<b>Segment Result</b>				
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>				
1	Engineering	1457.03	248.81	1179.84	3789.42
2	Real Estate	-37.25	548.52	18.24	1107.86
3	Others	-170.30	14.26	-64.65	-254.57
	<b>Total Profit before tax</b>	1249.48	811.59	1133.43	4642.71
	i. Finance cost	674.174	1365.09	452.21	3556.77
	ii. Other unallocable expenditure net off unallocable income				
	<b>Profit before tax</b>	575.31	-553.50	681.22	1085.94
<b>3</b>	<b>(Segment Assets - Segment Liabilities)</b>				
	<b>Segment Assets</b>				
1	Engineering	62039.77	56432.86	54138.47	56432.86
2	Real Estate	56204.78	58680.32	57388.57	58680.32
3	Others	1630.77	4811.99	4311.29	4811.99
	<b>Total Segment Asset</b>	119875.32	119925.17	115838.33	119925.17
	<b>Un-allocable Assets</b>			0	
	<b>Net Segment Asset</b>	119875.32	119925.17	115838.33	119925.17
<b>4</b>	<b>Segment Liabilities</b>				
	<b>Segment liabilities</b>				
1	Engineering	26546.35	24428.71	25129.24	24428.71
2	Real Estate	25397.01	25310.32	25117.57	25310.32
3	Others	1245.03	4071.72	3247.29	4071.72
	<b>Total Segment Liabilities</b>	53188.39	53810.75	53494.10	53810.75
	Un-allocable Liabilities				
	<b>Net Segment Liabilities</b>	53188.39	53810.75	53494.10	53810.75
	<b>Disclosure of Notes on Segments</b>				

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

  
Sunil Kothari  
Vice- Chairman  
(DIN NO. 00220940)

Place: Delhi  
Date: 09.08.2022

**Other Comprehensive Income**

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022	01-04-2021
B	Date of end of reporting period	30-06-2022	31-03-2022
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Other comprehensive income [Abstract]</b>			
1	Amount of items that will not be reclassified to profit and loss	<input type="button" value="Add"/>	<input type="button" value="Delete"/>
<b>Total Amount of items that will not be reclassified to profit and loss</b>			
2	Income tax relating to items that will not be reclassified to profit or loss		
3	Amount of items that will be reclassified to profit and loss	<input type="button" value="Add"/>	<input type="button" value="Delete"/>
	Changes in Foreign Currency Monetary Item translation differ	0.121	
<b>Total Amount of items that will be reclassified to profit and loss</b>		0.121	
4	Income tax relating to items that will be reclassified to profit	0.000	
5	<u>Total Other comprehensive income</u>	0.121	

*Sumo*



Independent Auditor's Review Report on Consolidated unaudited quarterly financial results for the period ended on 30<sup>th</sup> June, 2022 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

M/s. Om Infra Limited (formerly known as Om Metals Infraprojects Ltd.)

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of Om Infra Limited (Formerly Known as Om Metals Infraprojects Limited) ("the Group") for the quarter ended June 30, 2022 ("the Statement") attached herewith, being submitted by the Group pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
2. The Holding Company's Management is responsible for 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 and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Group's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. 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 No CIR/CFD/CMDI/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

4. The Statement includes unaudited interim financial results of the following Joint operations:

S.no.	Company Name	Relation
1.	Om Infra Limited	Holding Company
2.	Om Metal Consortium Private Limited	Subsidiary
3.	Worship Infraprojects Private Limited	Subsidiary
4.	High Terrace Realty Private Limited	Subsidiary
5.	Chahel Infrastructure Limited	Subsidiary
6.	Plantx Natural Private Limited	Subsidiary
7.	Bihar Logistics Private Limited	Subsidiary
8.	Gujrat Warehousing Private Limited	Subsidiary
9.	Ultrawave projects Private Limited	Associate
10.	Mega Equitas Private Limited	Associates
11.	Sanmati Infradevelopers Private Limited	Associates
12.	Gurha Thermal Power Company Limited	Joint Venture
13.	Bhilwara Jaipur Toll Road	Joint Venture

5. Based on our review of the Statement conducted as stated above and based on the consideration of the reports of other auditors referred to in paragraph 6 below and except for the possible effects of the matter described in paragraph 7 to 10 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, 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 of 6 Subsidiaries included in the Statement, whose interim financial results reflect total revenues of Rs. 399.59 lacs, total Loss after tax of Rs. 144.87 lacs and total comprehensive loss of Rs.147.71 lacs for the quarter ended 30th June 2022 respectively, as considered in the unaudited Consolidated financial results.





These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the management and our report on the Statement, in so far as it relates to the amount and disclosures included in respect of these subsidiaries are based solely on the report of the other auditors. Our conclusion on the Statement is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

7. We did not review the Interim financial results of 9 Joint operations included in the Statement, whose interim financial results reflect total revenues of Rs. 6880.31 lacs, total Loss after tax of Rs. 857.47 lacs and total comprehensive income of Rs. 857.58 lacs for the quarter ended 30th June 2022 respectively, as considered in the unaudited Standalone financial results. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the management and our report on the Statement, in so far as it relates to the amount and disclosures included in respect of these Joint operations is based solely on the report of the other auditors. Our conclusion on the Statement is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.
8. Amount of Rs. 583.45 lacs is included in Investments in subsidiary namely Chahel Infrastructure Ltd. and associate namely Sanmati Infra Developers Limited, are subject to Impairment as they have accumulated losses and their net worth is fully eroded but management considered this as good and recoverable. Financial statements of subsidiary and associate are not made available to us and latest financial statement of both entity is not included in consolidated financial statements. . Our conclusion is modified in such matter. Such matter is pending and reported since 31.03.2019.
9. Group has invested Rs. 5092.20 lacs, in Joint ventures namely Bhilwara Jaipur Toll Road Private Limited (BJTR) and Gurha Thermal Power Company Private Limited (GTPCL) and provided advances of Rs. 11081.94 lacs. Such Investment and advances' recovery is doubtful and subject to Impairment. Both joint ventures have filed their termination with the respective appellate authority and arbitration claim is pending. Financial statements of BJTR are not reviewed by their auditor and GTPCL's Financial statements are not made available to us. Management considers such advances good and recoverable as such cases have merits. Our conclusion is modified in such Matter and such matter is pending and reported since 31.03.2019.





**Ravi Sharma & Co.**

CHARTERED ACCOUNTANTS



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10. Income Tax Department had conducted search and seizure at the Group premises on 13th July, 2020 and documents and paper belonging to the Group has been seized by income tax department in the search and seizure.

Following demands have been raised by the Income Tax Departments

S.no.	Assessment year	Demand amount (Rs. In lacs)
1.	2021-22	25.254/-
2.	2020-21	45.849/-
3.	2019-20	219.035/-
4.	2018-19	684.364/-
5.	2017-18	22.923/-
6.	2016-17	47.143/-
7.	2015-16	599.16/-
	Total	1643.739/-

Group has filed appeals against all orders. Our conclusion is not modified in respect of the same.

11. The Ongoing project of NTPC Tapovan, which was washed away due to natural disaster on 07.02.2021 resulted in loss/damage of executed work done by the Group. Several human casualties of Group employees also occurred. NTPC is exploring all possibilities to start the project as per geological conditions.

As per Group's financial statements, Amount Receivable from NTPC is Rs. 731.99 lacs and amount received as mobilization advance is Rs. 94.83 lacs Such account balances are not confirmed with NTPC due to pendency of total damage estimation at site. Our conclusion is not modified in respect of the same.

For Ravi Sharma & Co.  
Chartered Accountants  
FRN: 015143C

*Sourabh Jain*



CA Sourabh Jain  
Partner

M. No. 431571

UDIN: 22431571 A00RF01766

Place: Delhi

Date: 09.08.2022