



# 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: 10<sup>th</sup> August, 2023

To,

Corporate Service Department, Bombay Stock Exchange, Phiroze Jeejeebhy 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 2023**

With reference to the above captioned subject, we would like to inform you that at the Board Meeting held today on 10<sup>th</sup> August, 2023, 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, 2023.

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, 2023.

Further, the Board Meeting commenced at 4:00 P.M. and concluded at 5.00 P.M.

Kindly take the same on your records.

Thanking You  
Yours faithfully

For **Om Infra Limited**

Sunil Kothari  
Vice- Chairman  
DIN: 00220940



**Independent Auditor's Review Report on Standalone unaudited quarterly financial results for the period ended on 30<sup>th</sup> June, 2023 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, 2023 ("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.





**Ravi Sharma & Co.**

CHARTERED ACCOUNTANTS



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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.	BRCPL-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 9 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. The interim Financial Statements includes financial statements of one joint operation, whose financial statements reflect total revenues of Rs. 0.00 lacs and Net loss of joint operation of Rs. 16.90 Lacs for the quarter ended 30.06.2023, as considered in these standalone financial statements. The Company had prepared separate set of statutory financial statements of joint operations for the years ended 30 June 2023 in accordance with accounting principles generally accepted in India. Reviewed financial statements of such entities are not made available to us. Our opinion in respect of these joint operations is qualified in respect of this matter.





7. We did not review the interim financial results of 8 Joint operations included in the Statement, whose interim financial results reflect total revenues of Rs. 993.00 lacs, total Loss after tax of Rs. 74.42 lacs and total comprehensive loss of Rs. 57.52 lacs for the quarter ended 30th June 2023 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. Company's two Joint Ventures of Ghana and Rwanda, compliance of foreign withholding taxes is not available with the auditors (L S Kumar & Associates) report. Hence we are unable to provide our true and fair view on this matter.
9. M/s Food Corporation of India terminated contract awarded to our Subsidiary namely GUJRAT WAREHOUSING PRIVATE LIMITED for delay in execution of SILO project, which the subsidiary challenged and invoked arbitration. We have investment as on 30.06.2023 in the nature of share capital Rs. 751.45 Lacs and in the nature of Advances Rs. 890.52 Lacs, both of our investment is now subject to recoverability. The land available there out of invested funds is free of any encumbrance.

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

*Sourabh Jain*



CA Sourabh Jain  
Partner  
M. No. 431571  
UDIN: 23431571BGYCLP8358  
Place: Delhi  
Date: 10/08/2023

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2023

Rs. In Lacs

SL No.	Particulars	Quarter ended			Year ended
		30-Jun-23 (Unaudited)	31-Mar-23 (Audited)	30-Jun-22 (Unaudited)	31-Mar-23 (Audited)
<b>1</b>	<b>Income</b>				
	Revenue from operations	26281.75	32831.61	11685.35	71976.40
	Other income	166.00	1903.26	156.11	2899.65
	<b>Total Income</b>	<b>26447.75</b>	<b>34734.87</b>	<b>11841.46</b>	<b>74876.05</b>
<b>2</b>	<b>Expenses</b>				
(a)	Cost of materials consumed	10955.78	11170.03	3271.50	28672.98
(b)	Purchases of stock-in-trade	133.90	0.00	100.59	108.50
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	893.41	2086.89	2073.82	4813.51
(d)	Employee benefit expense	788.88	725.90	687.79	2763.39
(e)	Finance costs	587.87	820.02	604.62	2628.84
(f)	Depreciation, depletion and amortisation expense	167.60	249.69	179.19	717.84
(g)	Other Expenses	11322.84	15710.21	4203.78	29940.42
	<b>Total expenses</b>	<b>24850.27</b>	<b>30762.74</b>	<b>11121.28</b>	<b>69645.48</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>1597.47</b>	<b>3972.13</b>	<b>720.18</b>	<b>5230.57</b>
<b>4</b>	<b>Exceptional items</b>				
<b>5</b>	<b>Total profit before tax</b>	<b>1597.47</b>	<b>3972.13</b>	<b>720.18</b>	<b>5230.57</b>
<b>7</b>	<b>Tax expense</b>				
8	Current tax	0.00	889.25	0.00	510.62
9	Deferred tax	0.00	1249.24	0.00	1365.70
<b>10</b>	<b>Total tax expenses</b>	<b>0.00</b>	<b>2138.49</b>	<b>0.00</b>	<b>1876.32</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>1597.47</b>	<b>1833.64</b>	<b>720.18</b>	<b>3354.25</b>
15	Profit (loss) from discontinued operations before tax	0.00	0.00	0.00	0.00
16	Tax expense of discontinued operations		0.00		0.00
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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>1597.47</b>	<b>1833.64</b>	<b>720.18</b>	<b>3354.25</b>
22	Other comprehensive income net of taxes	-52.22	-235.42	0.12	-225.55
<b>23</b>	<b>Total Comprehensive income for the period</b>	<b>1545.25</b>	<b>1598.22</b>	<b>720.30</b>	<b>3128.70</b>
<b>24</b>	<b>Total profit or loss, attributable to</b>				
	Profit or loss, attributable to owners of parent	1597.47	1833.64	720.18	3354.25
	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	1545.25	1598.22	720.30	3128.70
	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	70265.18	68719.93	66552.28	68719.93
<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	1.60	1.66	0.75	3.25
	Diluted earnings (loss) per share from continuing operations	1.60	1.66	0.75	3.25
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>				
	Basic earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00
<b>ii</b>	<b>Earnings per equity share</b>				
	Basic earnings (loss) per share from continuing and discontinued operations	1.60	1.66	0.75	3.25
	Diluted earnings (loss) per share from continuing and discontinued operations	1.60	1.66	0.75	3.25
<b>30</b>	Debt equity ratio	0.05	0.03	0.05	0.03
<b>31</b>	Debt service coverage ratio	2.36	3.15	2.19	1.45
<b>32</b>	Interest service coverage ratio	5.32	5.84	4.13	2.99
<b>33</b>	<b>Disclosure of notes on financial results</b>				

Note

1 The above unaudited financial results for the three months 30th June,2023 have been reviewed by audit committee and approved by the Board of Directors at their meeting held on 10th August 2023. 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 Project execution in Jal jevan mission and other projects are going smooth and are at expected level.

3 The Tax expenses for income has been set as per ICDS applicability and income tax provisions.

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

5 The figures of the quarter ended 31st March 2023 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: 10.08.2023

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

S.No.	PARTICULARS	STANDALONE			STANDALONE
		QUARTER ENDED			YEAR ENDED
		Quarter ended 30/06/2023	Quarter ended 31/03/2023	Quarter ended 30/06/2022	Year ended 31/03/2023
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Segment Revenue</b>				
	(net sale/income from each segment should be disclosed)				
1	Engineering	25717.93	30789.26	10815.07	67975.60
2	Real Estate	563.82	2028.36	493.30	3504.96
3	Others	0.00	13.99	376.98	495.85
	<b>Total segment revenue</b>	<b>26281.75</b>	<b>32831.61</b>	<b>11685.35</b>	<b>71976.41</b>
	<b>Less: Inter segment revenue</b>				
	<b>Revenue from operations</b>	<b>26281.75</b>	<b>32831.61</b>	<b>11685.35</b>	<b>71976.41</b>
<b>2</b>	<b>Segment Result</b>				
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>				
1	Engineering	2180.14	3592.27	1393.34	6533.34
2	Real Estate	32.38	1329.59	101.77	1525.03
3	Others	-27.18	-129.71	-170.30	-198.96
	<b>Total Profit before tax</b>	<b>2185.34</b>	<b>4792.15</b>	<b>1324.80</b>	<b>7859.41</b>
	i. Finance cost	587.87	820.02	604.62	2628.84
	ii. Other unallocable expenditure net off unallocable income				
	<b>Profit before tax</b>	<b>1597.48</b>	<b>3972.13</b>	<b>720.18</b>	<b>5230.57</b>
<b>3</b>	<b>(Segment Assets - Segment Liabilities)</b>				
	<b>Segment Assets</b>				
1	Engineering	101748.65	101553.51	87352.55	101553.51
2	Real Estate	6849.74	7395.00	8159.06	7395.00
3	Others	756.13	781.49	1630.77	781.49
	<b>Total Segment Asset</b>	<b>109354.52</b>	<b>109730.00</b>	<b>97142.38</b>	<b>109730.00</b>
	<b>Un-allocable Assets</b>				
	<b>Net Segment Asset</b>	<b>109354.52</b>	<b>109730.00</b>	<b>97142.38</b>	<b>109730.00</b>
<b>4</b>	<b>Segment Liabilities</b>				
	<b>Segment liabilities</b>				
1	Engineering	35988.82	38053.21	26050.73	38053.21
2	Real Estate	1986.71	1833.26	2331.31	1833.26
3	Others	150.78	161.20	1245.03	161.20
	<b>Total Segment Liabilities</b>	<b>38126.31</b>	<b>40047.67</b>	<b>29627.06</b>	<b>40047.67</b>
	<b>Un-allocable Liabilities</b>				
	<b>Net Segment Liabilities</b>	<b>38126.31</b>	<b>40047.67</b>	<b>29627.06</b>	<b>40047.67</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: 10.08.2023



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	01-04-2023	01-04-2023
B	Date of end of reporting period	30-06-2023	30-06-2023
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 difference account(FCMITDA)	-52.24	
<b>Total Amount of items that will be reclassified to profit and loss</b>			
4	Income tax relating to items that will be reclassified to profit or loss		
5	<b>Total Other comprehensive income</b>		

*Sumo*



**Ravi Sharma & Co.**

CHARTERED ACCOUNTANTS



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Independent Auditor's Review Report on Consolidated unaudited financial results for quarter ended on 30<sup>th</sup> June, 2023 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, 2023 ("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 and subsidiary

S.no.	Company Name	Relation
1.	Om Infra Limited	Parent Company
2.	Om Metal Consortium Private Limited	Subsidiary
3.	Worship Infraprojects Private Limited	Subsidiary
4.	High Terrace Realty Private Limited	Subsidiary
5.	Bhilwara Jaipur Toll Road Private Limited	Subsidiary
6.	Bihar Logistics Private Limited	Subsidiary
7.	Gujrat Warehousing Private Limited	Subsidiary
8.	Ultrawave projects Private Limited	Associate
9.	Mega Equitas Private Limited	Associates
10.	Uttar Pradesh Logistics Private Limited	Associates
11.	Gurha Thermal Power Company Limited	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 & 7 below and except for the possible effects of the matter described in paragraph 8 to 11 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.





**Ravi Sharma & Co.**

CHARTERED ACCOUNTANTS



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6. We did not review the interim financial results of 8 Joint operations included in the Statement, whose interim financial results reflect total revenues of Rs. 993.00 lacs, total Loss after tax of Rs. 74.42 lacs and total comprehensive loss of Rs. 57.52 lacs for the quarter ended 30th June 2023 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. The interim Financial Statements includes financial statements of one joint operation, whose financial statements reflect total revenues of Rs. 0.00 lacs and Net loss of joint operation of Rs. 16.90 Lacs for the quarter ended 30.06.2023, as considered in these standalone financial statements. The Company had prepared separate set of statutory financial statements of joint operations for the years ended 30 June 2023 in accordance with accounting principles generally accepted in India. Reviewed financial statements of such entities are not made available to us. Our opinion in respect of these joint operations is qualified in respect of this matter.
8. We did not review the interim financial results of 6 subsidiaries included in the Statement, whose interim financial results reflect total revenues of Rs. 398.29 lacs , total Loss after tax of Rs. 168.17 Lacs and total comprehensive loss of Rs. 168.17Lacs for the quarter ended 30<sup>th</sup> June, 2023 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 is based solely on the report of the other auditors. The Statement also includes Group's share of Profit after tax of Rs. 10.50 lacs for the quarter ended 30<sup>th</sup> June, 2023 respectively as considered in the Statement in respect of 2 associates.

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 the associate 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.





**Ravi Sharma & Co.**

CHARTERED ACCOUNTANTS



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9. We did not receive audited financial statements of Uttar Pradesh Logistics Private Limited. So group is unable to incorporate the same in Consolidated financial statements. We modified our opinion on the same.
10. Company's two Joint Ventures of Ghana and Rwanda, compliance of foreign withholding taxes is not available with the auditors (L S Kumar & Associates) report. Hence we are unable to provide our true and fair view on this matter.
11. M/s Food Corporation of India terminated contract awarded to our Subsidiary namely GUJRAT WAREHOUSING PRIVATE LIMITED for delay in execution of SILO project, which the subsidiary challenged and invoked arbitration. We have investment as on 30.06.2023 in the nature of share capital Rs. 751.45 Lacs and in the nature of Advances Rs. 890.52 Lacs, both of our investment is now subject to recoverability. The land available there out of invested funds is free of any encumbrance.

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

*Sourabh Jain*

CA Sourabh Jain  
Partner

M. No. 431571

UDIN: 23431571BGYCLQ4849

Place: Delhi

Date: 10/08/2023



UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2023

Rs. In Lacs

Sl No.	Particulars	Quarter ended			Year ended
		30-Jun-23 (Unaudited)	31-Mar-23 (Audited)	30-Jun-22 (Unaudited)	31-Mar-23 (Audited)
<b>1</b>	<b>Income</b>				
	Revenue from operations	26680.04	34666.35	14496.34	79920.79
	Other income	133.90	1933.73	157.45	2979.63
	<b>Total Income</b>	<b>26813.95</b>	<b>36600.08</b>	<b>14653.79</b>	<b>82900.42</b>
<b>2</b>	<b>Expenses</b>				
(a)	Cost of materials consumed	11143.84	11364.71	3753.99	30143.32
(b)	Purchases of stock-in-trade	133.90	0.00	100.59	108.50
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1186.84	4482.61	4158.55	12086.15
(d)	Employee benefit expense	833.14	782.94	744.40	2973.62
(e)	Finance costs	568.86	875.28	674.17	2782.08
(f)	Depreciation, depletion and amortisation expense	168.50	250.81	180.46	722.31
(g)	Other Expenses	11360.07	15941.49	4466.32	30854.54
	<b>Total expenses</b>	<b>25395.15</b>	<b>33697.84</b>	<b>14078.48</b>	<b>79670.52</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>1418.80</b>	<b>2902.24</b>	<b>575.31</b>	<b>3229.90</b>
4	Exceptional items				
5	<b>Total profit before tax</b>	<b>1418.80</b>	<b>2902.24</b>	<b>575.31</b>	<b>3229.90</b>
<b>7</b>	<b>Tax expense</b>				
8	Current tax	0.00	867.07	0.00	503.45
9	Deferred tax	0.00	1254.76	0.00	1426.24
10	<b>Total tax expenses</b>	<b>0.00</b>	<b>2121.83</b>	<b>0.00</b>	<b>1929.69</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>1418.80</b>	<b>780.41</b>	<b>575.31</b>	<b>1300.21</b>
15	Profit (loss) from discontinued operations before tax	0.00	0.00	0.00	0.00
16	Tax expense of discontinued operations		0.00		0.00
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	10.51	-15.96	-2.31	-12.91
<b>21</b>	<b>Total profit (loss) for period</b>	<b>1429.30</b>	<b>764.45</b>	<b>573.00</b>	<b>1287.30</b>
22	Other comprehensive income net of taxes	-52.22	-235.41	0.12	-225.55
<b>23</b>	<b>Total Comprehensive Income for the period</b>	<b>1377.08</b>	<b>529.04</b>	<b>573.12</b>	<b>1061.75</b>
<b>24</b>	<b>Total profit or loss, attributable to</b>				
	Profit or loss, attributable to owners of parent	1429.10	764.45	573.00	1287.30
	Total profit or loss, attributable to non-controlling interests	0.20	0.00		0.00
<b>25</b>	<b>Total Comprehensive Income for the period attributable to</b>				
	Comprehensive income for the period attributable to owners of parent	1376.88	529.04	573.12	1061.75
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.20			
<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	68579.14	67297.55	65723.90	67297.55
<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	1.43	0.55	0.60	1.10
	Diluted earnings (loss) per share from continuing operations	1.43	0.55	0.60	1.10
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>				
	Basic earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00
<b>ii</b>	<b>Earnings per equity share</b>				
	Basic earnings (loss) per share from continuing and discontinued operations	1.43	0.55	0.60	1.10
	Diluted earnings (loss) per share from continuing and discontinued operations	1.43	0.55	0.60	1.10
<b>30</b>	Debt equity ratio	0.06	0.09	0.09	0.09
<b>31</b>	Debt service coverage ratio	2.49	2.48	1.85	1.12
<b>32</b>	Interest service coverage ratio	5.02	4.32	3.12	2.16
<b>33</b>	<b>Disclosure of notes on financial results</b>				

Note

- 1 RERA completion certificate in Residential project " Pallacia" at Jaipur achieved and the habitation in the project started.
- 2 Due to delays caused by some local hurdles and statutory approvals , FCI terminated the silo project in Gujrat and we have sought arbitration and the
- 3 Previous Year / Quarter figures have been regrouped / reclassified / rearranged where ever necessary.
- 4 The figures of the quarter ended 31st March 2023 are the balancing figures between audited figures in respect of the full financial year and the

  
 Vice- Chairman  
 Sunil Kothari  
 DIN: 00220940

Place: Delhi  
 Date: 10.08.2023

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

S.No.	PARTICULARS	CONSOLIDATED			CONSOLIDATED
		QUARTER ENDED			YEAR ENDED
		Quarter ended 30/06/2023	Quarter ended 31/03/2023	Quarter ended 30/06/2022	Year ended 31/03/2023
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Segment Revenue</b>				
	(net sale/income from each segment should be disclosed)				
1	Engineering	25745.72	29238.54	10918.10	66620.81
2	Real Estate	934.32	5413.82	3201.25	12804.13
3	Others	0.00	13.99	376.98	495.85
4	Road Project	0.00	0.00		0.00
	<b>Total segment revenue</b>	<b>26680.04</b>	<b>34666.35</b>	<b>14496.34</b>	<b>79920.79</b>
	Less: Inter segment revenue				
	<b>Revenue from operations</b>	<b>26680.04</b>	<b>34666.35</b>	<b>14496.34</b>	<b>79920.79</b>
<b>2</b>	<b>Segment Result</b>				
	Profit (+) / Loss (-) before tax and interest from each segment				
1	Engineering	2159.99	3368.62	1457.03	6490.41
2	Real Estate	-145.56	332.12	-37.25	-484.94
3	Others	-27.18	73.55	-170.30	2.76
4	Road Project	0.41	3.23		3.75
	<b>Total Profit before tax</b>	<b>1987.66</b>	<b>3777.52</b>	<b>1249.48</b>	<b>6011.98</b>
	i. Finance cost	568.86	875.28	674.17	2782.08
	ii. Other unallocable expenditure net off unallocable income				
	<b>Profit before tax</b>	<b>1418.80</b>	<b>2902.24</b>	<b>575.31</b>	<b>3229.90</b>
<b>3</b>	<b>(Segment Assets - Segment Liabilities)</b>				
	<b>Segment Assets</b>				
1	Engineering	58645.42	59248.64	62039.77	59248.64
2	Real Estate	49662.85	50616.09	56204.78	50616.09
3	Others	3973.19	3844.90	1630.77	3844.90
4	Road Project	40845.39	40254.57		40254.57
	<b>Total Segment Asset</b>	<b>153126.84</b>	<b>153964.20</b>	<b>119875.32</b>	<b>153964.20</b>
	<b>Un-allocable Assets</b>			0.00	
	<b>Net Segment Asset</b>	<b>153126.84</b>	<b>153964.20</b>	<b>119875.32</b>	<b>153964.20</b>
<b>4</b>	<b>Segment Liabilities</b>				
	<b>Segment liabilities</b>				
1	Engineering	7443.60	85703.61	26546.35	85703.61
2	Real Estate	41753.36	41826.14	25397.01	41826.14
3	Others	2695.08	2551.86	1245.03	2551.86
4	Road Project	31692.62	30916.32		30916.32
	<b>Total Segment Liabilities</b>	<b>83584.66</b>	<b>160997.93</b>	<b>53188.39</b>	<b>160997.93</b>
	Un-allocable Liabilities				
	<b>Net Segment Liabilities</b>	<b>83584.66</b>	<b>160997.93</b>	<b>53188.39</b>	<b>160997.93</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: 10.08.2023



**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	01-04-2023	01-04-2023
B	Date of end of reporting period	30-06-2023	30-06-2023
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 difference account(FCMITDA)	-52.24	
<b>Total Amount of items that will be reclassified to profit and loss</b>			
4	Income tax relating to items that will be reclassified to profit or loss		
5	<u>Total Other comprehensive income</u>		

*Sumit*