



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 August, 2021

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 2021

With reference to the above captioned subject, we would like to inform you that at the Board Meeting held today on 14th August, 2021, 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, 2021.

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, 2021.

Further, the Board Meeting commenced at 2:00 P.M. and concluded at 10:25 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 2021

Rs. In Lacs

SL No.	Particulars	Quarter ended			Year ended
		30-Jun-21 (Unaudited)	31-Mar-21 (audited)	30-Jun-20 (Unaudited)	31-Mar-21 (audited)
1	Income				
	Revenue from operations	5049.59	10756.28	3633.98	22818.16
	Other income	141.50	896.73	204.96	1375.59
	Total income	5191.09	11653.01	3838.94	24193.75
2	Expenses				
(a)	Cost of materials consumed	1379.55	3437.76	647.56	6380.97
(b)	Purchases of stock-in-trade	288.51	754.84	14.84	1396.3
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-624.28	1637.19	-491.58	-1236.7
(d)	Employee benefit expense	549.01	540.39	494.95	1994.94
(e)	Finance costs	362.03	397.68	727.68	2168.61
(f)	Depreciation, depletion and amortisation expense	163.56	218.64	205.10	835.72
	Other Expenses				
1	Job Work	854.17	1837.49	308.98	3893.78
2	Other	1579.02	2543.6	822.57	6594.07
	Total other expenses	2433.19	4381.09	1131.55	10487.85
	Total expenses	4551.57	11367.59	2730.10	22027.69
3	Total profit before exceptional items and tax	639.52	285.42	1108.84	2166.06
4	Exceptional Items	0.00	0.00	0.00	0.00
5	Total profit before tax	639.52	285.42	1108.84	2166.06
7	Tax expense				
8	Current tax		227.06	227.70	488.5
9	Deferred tax		581.13	0.00	581.13
10	Total tax expenses	0	808.19	227.70	1069.63
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement				
14	Net Profit Loss for the period from continuing operations	639.52	-522.77	881.14	1096.43
15	Profit (loss) from discontinued operations before tax		-16.74	-30.33	-80.62
16	Tax expense of discontinued operations		6.67	7.98	23.48
17	Net profit (loss) from discontinued operation after tax		-10.07	-22.35	-57.14
19	Share of profit (loss) of associates and joint ventures accounted for using equity method				
21	Total profit (loss) for period	639.52	-532.84	858.79	1039.29
22	Other comprehensive income net of taxes	-577.36	70.7	2.32	-61.18
23	Total Comprehensive Income for the period	62.16	-462.14	861.11	978.11
24	Total profit or loss, attributable to				
	Profit or loss, attributable to owners of parent	639.52	-532.84	858.79	1039.29
	Total profit or loss, attributable to non-controlling interests				
25	Total Comprehensive income for the period attributable to				
	Comprehensive income for the period attributable to owners of parent	62.16	-462.14	861.11	978.11
	Total comprehensive income for the period attributable to owners of parent non-controlling interests				
26	Details of equity share capital				
	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
27	Details of debt securities				
28	Reserves excluding revaluation reserve	63882.36	63820.2	63895.81	63820.2
29	Earnings per share				
i	Earnings per equity share for continuing operations				
	Basic earnings (loss) per share from continuing operations	0.06	1.07	0.92	1.07
	Diluted earnings (loss) per share from continuing operations	0.06	1.07	0.92	1.07

Sumit

ii	Earnings per equity share for discontinued operations				
	Basic earnings (loss) per share from discontinued operations	0	-0.06	-0.02	-0.06
	Diluted earnings (loss) per share from discontinued operations	0	-0.06	-0.02	-0.06
ii	Earnings per equity share				
	Basic earnings (loss) per share from continuing and discontinued operations	0.06	1.02	0.90	1.02
	Diluted earnings (loss) per share from continuing and discontinued operations	0.06	1.02	0.90	1.02
30	Debt equity ratio				
31	Debt service coverage ratio				
32	Interest service coverage ratio				
33	Disclosure of notes on financial results				

NOTES

1 The above unaudited financial results for the three months 30th June, 2021 have been reviewed by audit committee and approved by the Board of Directors at their meeting held on 14th August 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

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

3. The figures of the quarter ended 31st March, 2021 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

4. the other comprehensive notional income/loss represent FCTR (Foreign Currency for Rawanda & Ghana Projects)

Vice Chairman

Sunil Kothari
DIN: 00220940

Place: Delhi

Date: 14/08/2021

Standalone Segment wise Revenue, Results and Capital Employed

(Rs. In lacs)

S.No.	PARTICULARS	STANDALONE			STANDALONE
		QUARTER ENDED			YEAR ENDED
		Quarter ended 30/06/2021	Quarter ended 31/03/2021	Quarter ended 30/06/2020	Year ended 31/03/2021
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue				
	(net sale/Income from each segment should be disclosed)				
1	Engineering	4844.11	10424.32	3540.18	22198.49
2	Real Estate	41.47	1.33	0.00	3.20
3	Others	164.01	330.63	93.80	616.47
	Total segment revenue	5049.59	10756.28	3633.98	22818.16
	Less: Inter segment revenue				0.00
	Revenue from operations	5049.59	10756.28	3633.98	22818.16
2	Segment Result				
	Profit (+) / Loss (-) before tax and interest from each segment				
1	Engineering	1090.40	734.52	1935.21	4747.88
2	Real Estate	-24.20	37.86	-19.58	-29.14
3	Others	-64.65	-89.28	-79.11	-384.08
	Total Profit before tax	1001.55	683.10	1836.52	4334.66
	i. Finance cost	362.03	397.68	727.68	2168.61
	ii. Other unallocable expenditure net off unallocable income				
	Profit before tax	639.52	285.42	1108.84	2166.05
3	(Segment Assets - Segment Liabilities)				
	Segment Assets				
1	Engineering	84940.83	82906.73	89942.89	82906.73
2	Real Estate	8586.71	11140.10	5411.69	11140.10
3	Others	1506.72	1654.38	203.75	1654.38
	Total Segment Asset	95034.26	95701.21	95558.33	95701.21
	Un-allocable Assets				
	Net Segment Asset	95034.26	95701.21	95558.33	95701.21
4	Segment Liabilities				
	Segment liabilities				
1	Engineering	26381.57	27112.09	27151.17	27112.09
2	Real Estate	2689.03	2637.08	2163.19	2637.08
3	Others	1118.26	1168.80	1385.12	1168.80
	Total Segment Liabilities	30188.86	30917.97	30699.48	30917.97
	Un-allocable Liabilities	0.00	0.00	0.00	0.00
	Net Segment Liabilities	30188.86	30917.97	30699.48	30917.97
	Capital Employed				
1	Engineering	58559.26	55794.64	62791.72	55794.64
2	Real Estate	5897.68	8503.02	3248.50	8503.02
3	Others	388.46	485.58	-1181.37	485.58
	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.



Vice Chairman
Sunil Kothari
DIN: 00220940

Place: Delhi
Date: 14/08/2021

MAHIPAL Jain & Co.

Chartered Accountants
4B4, Ashirwad Plaza, Talwandi,
Kota - 324007 (Raj.).

Phone 9829025691, 9414266117

Independent Auditor's Review Report on Standalone unaudited quarterly financial results for the period ended on 30th June, 2021 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

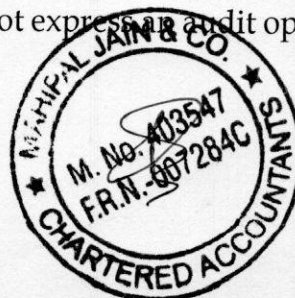
LIMITED REVIEW REPORT

To
The Board of Directors of
Om Infra Limited
Formerly Known as Om Metals Infraprojects Limited

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, 2021 ("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.

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.



MAHIPAL Jain & Co.

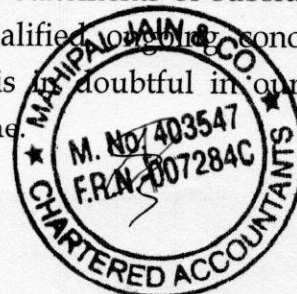
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Phone 9829025691, 9414266117

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. Financial statements of joint venture namely Om Ray Construction are not provided. So profits/loss of those firms are not included in statement of Profit & Loss and Profit of Rs. 16.35 lacs for the period ending on 30th June,2021 from joint venture namely Om Metal Consortium (PF) and VKMCPL-OMIL(Pench-II) JV included in financial statements are not reviewed by their respective auditors. We do not review such inclusion of profit in financial statements.
2. Deferred tax provision is not made on quarterly basis as per company's explanation its to be done on annual basis. Our opinion is not modified in respect of the same.
3. The standalone financial statements includes , the Company's non-current investments as at 30th June, 2021 in the name of Chahel Infrastructure Limited aggregating Rs. 488.45 Lacs ; being considered good and recoverable by the management .

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 ~~our~~ concern matter. The recoverability of the said investment is ~~is~~ doubtful in our opinion. Our opinion is modified in respect of the same.



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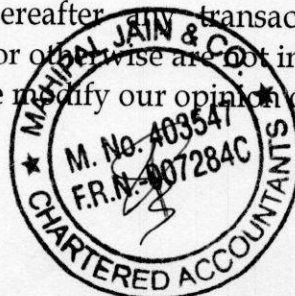
Chartered Accountants
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4. The Company's non-current investments as at 30th June, 2021 include investments aggregating Rs. 5187.70 Lacs and advances of Rs. 10950.48 Lacs current as well as non-current in two joint ventures namely Gurha Thermal Power Company Ltd., Bhilwara Jaipur Toll Road Private Limited and one associates, Sanmati Infra Developers Pvt. Ltd.; being considered good and recoverable by the management considering the factors explained by the management.

Both Joint Ventures have filed termination to their respective authority and claimed the amount invested and termination payments as per concession agreement. But Joint Ventures 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 Joint Venture. 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 Claims made by the Joint Venture will be in favor of and amount invested and advance provided will be recovered. No Interest has been provided by the Company on advances granted to two Joint Venture during the period. Our opinion is modified in respect of the same.

5. The Company has executed an agreement to sale of Fixed Assets of Hotel Om Tower (Hotel Segment) in earlier year and whole amount against sale consideration of Rs. 3660.00 lacs has been received on various dates from the buyer of property. Amount received from buyer has been treated as advance from customer against capital goods. There is some dispute raised by buyer and due to which company has allowed buyer to operate in his name w.e.f. from 1st April, 2021 as explained by management. Such operation does not amount to possession transfer. Company has incorporated hotel division balances as on 1st April, 2021 in financial statements as on 30.06.2021 which was audited by the other auditors and which was classified as non-current asset held for sale in previous financial statement. Thereafter transactions incurred by the company through it bank account or otherwise are not incorporated in Financial Statements as on 30th June 2021. We modify our opinion on the same.



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6. Company did not charge interest on advance provided to its Wholly owned subsidiary i.e. Om Metal Consortium Private Limited in current period and previous year as well. We modify our opinion on the same.

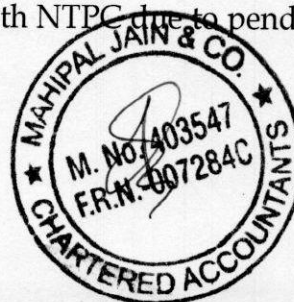
Other Matters

1. 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.
2. 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 and matter is under investigation. No notice for any liability has been received by the company till date. The effect of the same cannot be ascertained right now and company do not provide for the same in the financial statements.
3. 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.

Company had already taken workmen insurance policy to meet the claims of human causality and company has claimed such amount although such amount is partially paid to employees through NTPC Tapovan out of amount receivable by company.

Insurance Policy of Project was under renewal with insurance company but Insurance Company denied renewal after such damage occurred. Such matter is under litigation at high court Rajasthan where Insurance company has been directed to appoint surveyor.

As per company's financial statements, Amount Receivable from NTPC is Rs. 841.13 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.



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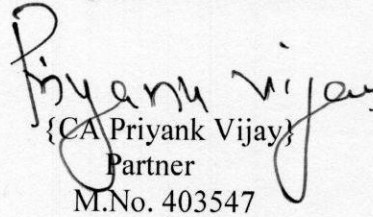
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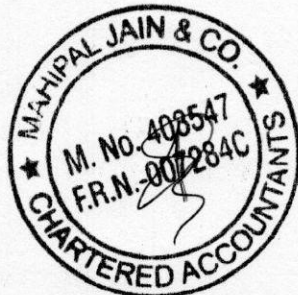
Phone 9829025691, 9414266117

4. The standalone Financial statements of Company Includes the Financial Results of three joint operations namely Om Metals SPML-JV, Om Metals -SPML Joint Venture, OMIL-JV. The Company included 100% financial statements of these joint operations in its financial statements. However. 2% of the turnover of these Joint operations is being paid to the respective co-venturers which is adjusted from Retained Earnings of the company. Such profit amount to Rs. 50.62 lacs (Previous Year Rs.112.37 lacs) which is included in Profit & Loss Account of the company.
5. We did not review the Financial statements of Engineering Division which was being reviewed by its respective auditor.
6. We did not review the interim financial statements Six Joint operations included in the standalone unaudited of the entities included in the standalone financial statements, whose results total revenue of Rs. 3843.89 lacs, total net profit after tax of Rs.1138.24 Lacs and assets of Rs. 7213.59 Lacs for the quarter ended 30th June, 2021 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 Company's, is based solely on the report of such other auditors . Our opinion is not modified in respect of the same.

Place : Delhi
Dated : 14.08.2021
UDIN: 21403547AAAACE6885

For Mahipal Jain & Co.
Chartered Accountants
Firm Registration No 007284C


{CA Priyank Vijay}
Partner
M.No. 403547



UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2021

Rs. In Lacs

SL No.	Particulars	Quarter ended			Year ended
		30-Jun-21 (Unaudited)	31-Mar-21 (audited)	30-Jun-20 (Unaudited)	31-Mar-21 (audited)
1	Income				
	Revenue from operations	5241.38	11269.94	3633.98	23564.16
	Other income	142.8	900.96	205.77	1375.68
	Total Income	5384.18	12170.90	3839.75	24939.84
2	Expenses				
(a)	Cost of materials consumed	1621.34	4401.07	817.05	8007.58
(b)	Purchases of stock-in-trade	288.5	754.84	14.84	1396.30
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1179.89	-571.74	-747.06	-4494.56
(d)	Employee benefit expense	581.82	592.51	514.81	2089.49
(e)	Finance costs	452.21	616.81	782.00	2511.81
(f)	Depreciation, depletion and amortisation expense	164.82	221.36	206.41	842.77
(f)	Other Expenses				
1	Job Work	1090.96	2551.19	361.74	5334.24
2	Others	1683.2	3013.99	854.78	6812.09
	Total other expenses	2774.16	5565.18	1216.52	12146.33
	Total expenses	4702.96	11580.03	2804.57	22499.72
3	Total profit before exceptional items and tax	681.22	590.87	1035.18	2440.12
4	Exceptional items	0.00	0.00	0.00	0.00
5	Total profit before tax	681.22	590.87	1035.18	2440.12
7	Tax expense				
8	Current tax	0	227.08	227.70	488.52
9	Deferred tax	0	824.63	2.48	824.63
10	Total tax expenses	0.00	1051.71	230.18	1313.15
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement				
14	Net Profit Loss for the period from continuing operations	681.22	-460.84	805.00	1126.97
15	Profit (loss) from discontinued operations before tax	0	-16.74	-30.33	-80.62
16	Tax expense of discontinued operations	0	40.29	-7.98	23.48
17	Net profit (loss) from discontinued operation after tax	0	23.55	-22.35	-57.14
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	14.44	5.7	3.12	24.51
21	Total profit (loss) for period	695.66	-431.59	785.77	1094.34
22	Other comprehensive income net of taxes	-577.36	70.7	2.33	-61.18
23	Total Comprehensive Income for the period	118.30	-360.89	788.10	1033.16
24	Total profit or loss, attributable to				
	Profit or loss, attributable to owners of parent	695.66	-429.27	785.77	1096.66
	Total profit or loss, attributable to non-controlling interests		-2.32		-2.32
25	Total Comprehensive income for the period attributable to				
	Comprehensive income for the period attributable to owners of parent	118.30	-358.57	788.10	1035.48
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		-2.32		-2.32
26	Details of equity share capital				
	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
27	Details of debt securities				
28	Reserves excluding revaluation reserve	61381.19	61262.88	61208.12	61262.88
29	Earnings per share				
i	Earnings per equity share for continuing operations				
	Basic earnings (loss) per share from continuing operations	0.12	-0.4	0.84	1.13
	Diluted earnings (loss) per share from continuing operations	0.12	-0.4	0.84	1.13

Sumed

ii	Earnings per equity share for discontinued operations				
	Basic earnings (loss) per share from discontinued operations	0	0.02	-0.02	-0.06
	Diluted earnings (loss) per share from discontinued operations	0	0.02	-0.02	-0.06
ii	Earnings per equity share				
	Basic earnings (loss) per share from continuing and discontinued operations	0.12	0.38	0.82	1.07
	Diluted earnings (loss) per share from continuing and discontinued operations	0.12	0.38	0.82	1.07
30	Debt equity ratio				
31	Debt service coverage ratio				
32	Interest service coverage ratio				
33	Disclosure of notes on financial results				

NOTES

1 The above unaudited financial results for the three months 30th June, 2021 have been reviewed by audit committee and approved by the Board of Directors at their meeting held on 14th August 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.

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

3. The figures of the quarter ended 31st March, 2021 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: 14/08/2021

Consolidated Segment wise Revenue, Results and Capital Employed

(Rs. In lacs)

S.No.	PARTICULARS	CONSOLIDATED QUARTER ENDED			CONSOLIDATED YEAR ENDED
		Quarter ended 30/06/2021	Quarter ended 31/03/2021	Quarter ended 30/06/2020	Year ended 31/03/2021
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue (net sale/income from each segment should be disclosed)				
1	Engineering	5035.90	10937.98	3782.98	22944.49
2	Real Estate	41.47	1.33	0.00	3.20
3	Others	164.01	330.63	93.80	616.47
	Total segment revenue	5241.38	11269.94	3876.78	23564.16
	Less: Inter segment revenue			242.80	
	Revenue from operations	5241.38	11269.94	3633.98	23564.16
2	Segment Result				
	Profit (+) / Loss (-) before tax and interest from each segment				
1	Engineering	1179.84	1137.35	1933.96	5238.41
2	Real Estate	18.24	159.61	-37.67	97.60
3	Others	-64.65	-89.28	-79.11	-384.08
	Total Profit before tax	1133.43	1207.68	1817.18	4951.93
	i. Finance cost	452.21	616.81	782.00	2511.81
	ii. Other unallocable expenditure net off unallocable income				
	Profit before tax	681.22	590.87	1035.18	2440.12
3	(Segment Assets - Segment Liabilities)				
	Segment Assets				
1	Engineering	54138.47	56249.58	60503.18	56249.58
2	Real Estate	57388.57	57755.03	46223.10	57755.03
3	Others	4311.29	1654.38	5615.44	1654.38
	Total Segment Asset	115838.33	115658.99	112341.72	115658.99
	Un-allocable Assets	0	0	0	0
	Net Segment Asset	115838.33	115658.99	112341.72	115658.99
4	Segment Liabilities				
	Segment liabilities				
1	Engineering	25129.24	27810.40	27250.96	27810.40
2	Real Estate	25117.57	24453.86	19368.96	24453.86
3	Others	3247.29	1168.80	3548.31	1168.80
	Total Segment Liabilities	53494.10	53433.06	50168.23	53433.06
	Un-allocable Liabilities	0.00	0.00	0.00	0.00
	Net Segment Liabilities	53494.10	53433.06	50168.23	53433.06
	Capital Employed				
1	Engineering		28439.18	33252.22	28439.18
2	Real Estate		33301.17	26854.14	33301.17
3	Others		485.58	2067.13	485.58
	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.


Vice Chairman
Sunil Kothari
DIN: 00220940

Place: Delhi
Date: 14/08/2021

MAHIPAL Jain & Co.

Chartered Accountants
4B4, Ashirwad Plaza, Talwandi,
Kota - 324007 (Raj.).

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Independent Auditor's Review Report on Consolidated unaudited quarterly financial results for the period ended on 30th June, 2021 of the Group Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

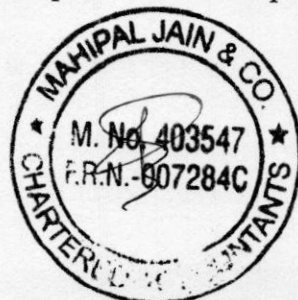
LIMITED REVIEW REPORT

To
The Board of Directors of
Om Infra Limited
Formerly Known as Om Metals Infraprojects Limited

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, 2021 ("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.

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.



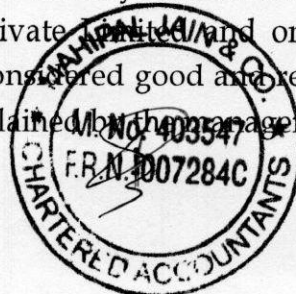
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Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies, 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. Financial statements of joint venture namely Om Ray Construction are not provided. So profits/loss of those firm is not included in statement of Profit & Loss and Profit of Rs. 16.35 lacs for the period ending on 30th June,2021 from joint venture namely Om Metal Consortium (PF) and VKMCPL-OMIL(Pench-II) JV included in financial statements are not reviewed by their respective auditors. We do not review such inclusion of profit in financial statements.
2. 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.
3. The Consolidated financial statements includes Subsidiary i.e. Chahel Infrastructure Limited's opening financial statements as reviewed financial statements for the period ended as on 30.06.2021 of the subsidiary does not received by the Group.
4. The Reviewed financial statements of Sanmati Infra Developers Private Limited, Uttar Pradesh Logistics Private Limited and West Bengal Logistics Private Limited are not made available to us. Thus Profit from these companies are not included in financial statements and we modify our opinion on the same.
5. The Group's non-current investments as at 30th June, 2021 include investments aggregating Rs. 5187.70 Lacs and advances of Rs. 10950.48 Lacs current as well as non-current in two joint ventures namely Gurha Thermal Power Group Ltd., Bhilwara Jaipur Toll Road Private Limited and one associates, Sanmati Infra Developers Pvt. Ltd.; being considered good and recoverable by the management considering the factors explained by the management.



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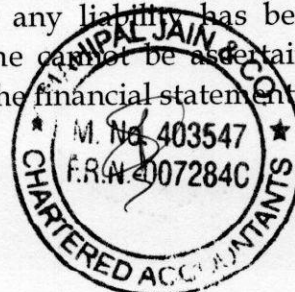
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Both Joint Ventures have filed termination to their respective authority and claimed the amount invested and termination payments as per concession agreement. But Joint Ventures operating only on behalf of respective authority and is not booking any expenses and revenue in books after termination. So far as this matter indicates material uncertainty about the going concern of these Joint Venture. 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 Claims made by the Joint Venture will be in favor of and amount invested and advance provided will be recovered. No Interest has been provided by the Group on advances granted to two Joint Venture during the period. Our opinion is modified in respect of the same.

6. The Group has executed an agreement to sale of Fixed Assets of Hotel Om Tower (Hotel Segment) in earlier year and whole amount against sale consideration of Rs. 3660.00 lacs has been received on various dates from the buyer of property. Amount received from buyer has been treated as advance from customer against capital goods. There is some dispute raised by buyer and due to which Group has allowed buyer to operate in his name w.e.f. from 1st April, 2021 as explained by management. Such operation does not amount to possession transfer. Group has incorporated hotel division balances as on 1st April, 2021 in financial statements as on 30.06.2021 which was audited by the other auditors and which was classified as non-current asset held for sale in previous financial statements. Thereafter any transactions incurred by the Group through it bank account or otherwise are not incorporated in Financial Statements as on 30th June 2021. We modify our opinion on the same.

Other Matters

1. 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.
2. 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 and matter is under investigation. No notice for any liability has been received by the Group till date. The effect of the same cannot be ascertained right now and Group do not provide for the same in the financial statements.



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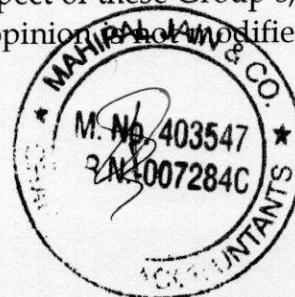
3. The Ongoing project of NTPC Tapovan, which was washed away due to natural disaster on 07.02.2021, resulted in loss/damage of executed work done by the Group. Several human casualties of Group employees also occurred.

Group had already taken workmen insurance policy to meet the claims of human causality and Group has claimed such amount although such amount is partially paid to employees through NTPC Tapovan out of amount receivable by Group.

Insurance Policy of Project was under renewal with insurance Group but Insurance Group denied renewal after such damage occurred. Such matter is under litigation at high court Rajasthan where Insurance Group has been directed to appoint surveyor.

As per Group's financial statements, Amount Receivable from NTPC is Rs. 841.13 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.

4. The Consolidated Financial statements of Group Includes the Financial Results of three joint operations namely Om Metals SPML-JV, Om Metals -SPML Joint Venture, OMIL-JV. The Group included 100% financial statements of these joint operations in its financial statements. However, 2% of the turnover of these Joint operations is being paid to the respective co-venturers which is adjusted from Retained Earnings of the Group. Such profit amount to Rs. 50.62 lacs (Previous Year Rs.112.37 lacs) which is included in Profit & Loss Account of the Group.
5. We did not review the Financial statements of Engineering Division which was being reviewed by its respective auditor.
6. We did not review the interim financial statements Six Joint operations included in the Consolidated unaudited financial statements, whose results total revenue of Rs. 3843.89 lacs, total net profit after tax of Rs.1138.24 Lacs and assets of Rs. 7213.59 Lacs for the quarter ended 30th June, 2021 as considered in the Consolidated 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 Group's, is based solely on the report of such other auditors . Our opinion is not modified in respect of the same.



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7. We did not review the interim financial statements of Two Subsidiaries and two Associates included in the Consolidated unaudited financial statements, whose results total net profit after tax of Rs.15.15 Lacs and assets of Rs. 2804.56 Lacs for the quarter ended 30th June, 2021 as considered in the Consolidated 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 Group's, is based solely on the report of such other auditors. Our opinion is not modified in respect of the same.

Place : Delhi
Dated : 14.08.2021
UDIN: 21403547AAAACF5906

For Mahipal Jain & Co.
Chartered Accountants
Firm Registration No 007284C

Priyank Vijay
{CA Priyank Vijay}
Partner

M.No. 403547

