



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, Jalpur-302001

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

Date: 7th November, 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 and Half-Year ended 30th September, 2022

With reference to the above captioned subject, we would like to inform you that at the Board Meeting held today on 07th November, 2022, the Board has inter-alia considered, approved and taken on record the standalone and Consolidated Un-audited Financial Results for the quarter and Half-Year ended 30th September, 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 and Half-Year ended 30th September, 2022.

Further, the Board Meeting commenced at 4:00 P.M. and concluded at 5:55 P.M.

Kindly take the same on your records.

Thanking You
Yours faithfully

For **Om Infra Limited**

Sunil Kothari
Vice- Chairman
DIN: 00220940

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2022

PART I

(Rs. In lacs)

S. No.	PARTICULARS	QUARTER ENDED			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		STANDALONE					
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(unaudited)	(Audited)
	{1}	{2}	{3}	{4}	{5}	{6}	
1	Income						
	a) Revenue from operations	7330.15	11685.35	6907.85	19015.50	11957.44	28921.58
	b) Other income	597.28	156.11	74.95	753.39	216.45	1000.6
	Total income	7927.44	11841.46	6982.80	19768.90	12173.89	29922.17
2	Expenses						
	(a) Cost of materials consumed	4901.70	3271.50	1215.34	8173.20	2594.89	8099.34
	(b) Purchases of stock-in-trade	7.91	100.59	134.05	108.50	422.56	691.18
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1785.57	2073.82	576.63	288.25	(47.65)	-5061.63
	(d) Employee benefits expense	565.84	687.79	491.55	1253.63	1040.56	2395.6
	(e) Finance costs	558.14	604.62	716.02	1162.76	1078.05	3066.74
	(f) Depreciation and amortisation expense	130.30	179.19	179.83	309.49	343.39	747.03
	(g) Other Expenses	3993.27	4203.78	3029.46	8197.05	5462.65	19619.66
	Total Expenses	8371.58	11121.29	6342.88	19492.87	10894.45	29557.92
3	Total Profit before exceptional items and tax	-444.14	720.17	639.92	276.03	1279.44	364.25
4	Exceptional Items						
5	Total Profit before tax	-444.14	720.17	639.92	276.03	1279.44	364.25
6	Tax expenses						
	Current Tax	101.04		551.12	101.04	551.12	962.74
	Deferred tax	66.94		-321.43	66.94	-321.43	-573.18
	Total Tax Exp.	167.98	0.00	229.69	167.98	229.69	389.56
7	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement						
8	Net Profit Loss for the period from continuing operations	-612.12	720.17	410.23	108.05	1049.75	-25.31
9	Profit (loss) from discontinued operations before tax	0.00	0.00	1125.73	0.00	1125.73	1132.58
10	Tax expense of discontinued operations						
11	Net profit (loss) from discontinued operation after tax	0.00	0.00	1125.73	0.00	1125.73	1132.58
12	Share of profit (loss) of associates and joint ventures accounted for using equity method						
13	Total profit (loss) for period	-612.12	720.17	1535.96	108.05	2175.48	1107.27
14	Other comprehensive income net of taxes	-143.32	0.12	-71.48	-143.20	-648.84	-53.11
15	Total Comprehensive Income for the period	-755.44	720.29	1464.48	-35.15	1526.64	1054.16
16	Total profit or loss, attributable to						
	Profit or loss, attributable to owners of parent	-612.12	720.17	1535.96	108.05	2175.48	1107.27
	Total profit or loss, attributable to non-controlling interests						
17	Total Comprehensive income for the period attributable to						
	Comprehensive income for the period attributable to owners of parent	-755.44	720.29	1464.48	-35.15	1526.64	1054.16
	Total comprehensive income for the period attributable to owners of parent non-controlling interests						
18	Details of equity share capital						

	Paid-up equity share capital	963.04	963.04	963.04	963.04	963.04	963.04
	Face value of equity share capital	1.00	1.00	1.00	1.00	1.00	1.00
19	Details of debt securities						
	Reserves excluding revaluation reserve	65556.06	66552.28	65586.69	65556.06	65586.69	65381.97
20	Earnings per share						
	Earnings per equity share for continuing operations						
	Basic earnings (loss) per share from continuing operations	-0.78	0.75	0.35	-0.04	0.42	-0.08
	Diluted earnings (loss) per share from continuing operations	-0.78	0.75	0.35	-0.04	0.42	-0.08
	Earnings per equity share for discontinued operations						
	Basic earnings (loss) per share from discontinued operations	0.00	0.00	1.17	0.00	1.17	1.18
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00	1.17	0.00	1.17	1.18
21	Earnings per equity share						
	Basic earnings (loss) per share from continuing and discontinued operations	-0.78	0.75	1.52	-0.04	1.59	1.09
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.78	0.75	1.52	-0.04	1.59	1.09
22	Debt Equity Ratio						
23	Debt Service Coverage Ratio						
24	Interest Service Coverage Ratio						
25	Disclosure of notes on financial results						
	Note:						

- The above Unaudited financial Results for the three months and half year ended 30 September 2022 have been reviewed by audit committee and approved by the board of Directors at their meeting held on 07/11/2022. The above Results have been subject to limited review by the statutory auditors of the company, as required under Regulation 33 of SEBI(Listing obligations & Disclosure Requirements) Regulations 2015.
- Expenses in preparation of Detailed Project Reports for UP Jal Jeewan projects has started however its revenue recognition is expected only from next quarter.
 - As per tender conditions, payment mechanism in Rajasthan Jal Jeevan Mission projects envisages payment of only 70% against supplies and 30% against laying, jointing, testing and commissioning of water pipelines. Progressive supplies of pipes has started and billing has been done for supplies and laying work is also in progress with a lag of a few months - however revenue from laying and jointing will also start accruing from following quarters which will compensate the cash flow gap in supplies.
 - Escalation and Price variation payments on account of increase in cost of raw materials etc are also claimed by the company with a lag of a few months.
 - One of the Machines in om pack division Faridabad has been sold and Company is all determined to discontinue plastic closure manufacturing as soon as possible.
 - Initial ground breaking expenses and financial expeses in Jal Jeewan projects has been incurred and the revenue inflow in these projects shall be accruing in full fledged manner from next quarter.
 - Due to prolonged monsoon the progress in Isharda and Shapurkhandi Projects were affected in this quarter
 - Figures for the previous periods have been regrouped, wherever necessary, to confirm to the cureent period classification.

For Om Infra Ltd.



Sunil Kothari
Vice Chairman
DIN No 00220940

Place : New Delhi

Date : 07/11/2022

Segment wise Revenue, Results and Capital Employed

S.No.	PARTICULARS	QUARTER ENDED			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Standalone Unaudited					
1	Segment Revenue						
	(net sale/income from each segment should be disclosed)						
1	Engineering	6651.33	10815.07	6776.59	17466.40	11620.70	27097.16
2	Real Estate	590.55	493.30	0.26	1083.85	41.73	1036.89
3	Others	88.28	376.98	131.00	465.26	295.01	787.51
	Total segment revenue	7330.15	11685.35	6907.85	19015.50	11957.44	28921.56
	Less: Inter segment revenue						
	Revenue from operations	7330.15	11685.35	6907.85	19015.50	11957.44	28921.56
2	Segment Result						
	Profit (+) / Loss (-) before tax and interest from each segment						
1	Engineering	-2.08	1393.34	1471.19	1391.28	2561.59	3540.29
2	Real Estate	27.70	101.77	-30.24	129.47	-54.44	145.04
3	Others	88.35	-170.30	-85.01	-81.95	-149.66	-254.34
	Total Profit before tax	113.97	1324.81	1355.94	1438.78	2357.49	3430.99
	i. Finance cost	558.14	604.62	716.02	1162.76	1078.05	3066.74
	ii. Other unallocable expenditure net off unallocable income						
	Profit before tax	-444.16	720.19	639.92	276.03	1279.44	364.25
3	Segment Asset-Segment Liability						
	Segment Asset						
1	Engineering	91579.70	87352.55	83523.47	91579.70	83523.47	86124.04
2	Real Estate	7813.71	8159.06	8641.49	7813.71	8641.49	8491.55
3	Others	886.28	1630.77	1494.76	886.28	1494.76	1896.28
	Total Segment Asset	100279.69	97142.38	93659.72	100279.69	93659.72	96511.87
	Un-Allocable Assets						
	Net Segment Assets	100279.687	97142.38	93659.72	100279.687	93659.72	96511.87
4	Segment Liabilities						
	Segment liabilities						
1	Engineering	31413.999	26050.73	23345.82	31413.999	23345.82	25769.02
2	Real Estate	1989.047	2331.31	2781.47	1989.047	2781.47	1527.75
3	Others	357.543	1245.03	982.70	357.543	982.70	2420.08
	Total Segment Liabilities	33760.59	29627.07	27109.99	33760.59	27109.99	29716.85
	Un-allocable Liabilities						
	Net Segment Liabilities	33760.59	29627.07	27109.99	33760.59	27109.99	29716.85
	Disclosure of Notes on Segments						

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

For Om Infra Ltd.


Sunil Kothari
Vice Chairman
DIN No 00220940

Place : New Delhi
Date : 07-11-2022

Statement of Assets & Liabilities as at 30th September, 2022

Particulars	(Rs. In Lacs)	
	Standalone	
	As at 30th september, 2022 Unaudited	As at 31st March, 2022 Audited
I ASSETS		
Non-current assets		
(a) Property, plant and equipment	5679.34	6414.10
(b) Investment property	6076.47	5105.98
(c) Capital work-in-progress	111.48	52.93
(d) Intangible assets	0.64	1.01
(e) Right to Use	298.40	315.33
(f) Financial assets		
(i) Investments	16072.84	15952.45
(ii) Loans	21434.63	21841.94
(iii) Other financial assets	349.40	346.42
(g) Deferred Tax Assets		
(h) Other non-current assets	1102.54	869.55
Total non-current assets	51125.74	50899.72
Current assets		
(a) Inventories	18606.56	18368.60
(b) Financial assets		
(i) Investments		
(ii) Trade receivables	9370.11	8409.76
(iii) Cash and cash equivalents	527.65	1031.69
(iv) Bank balances other than (iii) above	4893.21	3017.52
(v) Loans	10833.92	10837.07
(vi) Other Financial assets	40.93	41.84
(c) Current Tax Assets (Net)	456.39	391.09
(d) Other current assets	4425.17	3514.59
Total current assets	49153.95	45612.14
Total assets	100279.69	96511.86
II EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	963.04	963.04
(b) Other equity	65556.06	65831.98
Total equity	66519.10	66795.01
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	3775.45	1326.81
(ii) Lease Liability	139.36	148.49
(iii) Other financial liabilities	676.82	1272.31
(b) Provisions	71.12	72.90
(c) Deferred tax liabilities(Net)	704.16	637.21
(d) Other Non current liability	4866.30	1682.83
Total non-current liabilities	10233.20	5140.55
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	8706.80	6441.23
(ii) Trade payables		
A) total outstanding dues of micro enterprises and small	991.42	867.93
B) total outstanding dues of creditors other than micro e	7474.78	9006.80

(III) Lease Liability	38.40	38.40
(iv) Other financial liabilities	2526.54	3597.93
(b) Provisions	26.24	26.24
(c) Current Tax liabilities (Net)	162.94	417.52
(d) Other current liabilities	3600.26	4180.25
Total current liabilities	23527.39	24576.30
Total liabilities	33760.59	29716.86
Total equity and liabilities	100279.69	96511.86

For Om Infra Ltd.


Sunil Kothari
Vice Chairman
DIN No 00220940

Place : New Delhi
Date : 07-11-2022

Cash Flow Statement, Indirect

PARTICULARS	Six Months Ended	
	Standalone	
	30-Sep-22	30-Sep-21
	Unaudited	
Statement of cash flows		
Whether cash flow statement is applicable on company	YES	YES
Cash flows from used in operating activities		
Profit before tax	276.027	2405.17
Adjustments for reconcile profit (loss)		
Adjustments for finance costs		
Adjustments for decrease (increase) in inventories	-237.965	175.820
Adjustments for decrease (increase) in trade receivables, current	-960.353	-708.330
Adjustments for decrease (increase) in trade receivables, non-current	0.000	
Adjustments for decrease (increase) in other current assets	-910.580	1680.880
Adjustments for decrease (increase) in other non-current assets	-232.992	
Adjustments for other financial assets, non-current	595.486	
Adjustments for other financial assets, current	0.908	14.720
Adjustments for other bank balances	-1875.692	743.570
Adjustments for increase (decrease) in trade payables, current	-1408.521	-1220.440
Adjustments for increase (decrease) in trade payables, non-current	0.000	
Adjustments for increase (decrease) in other current liabilities	-579.988	-3652.930
Adjustments for increase (decrease) in other non-current liabilities	3183.461	
Adjustments for depreciation and amortisation expense	309.487	343.390
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.000	
Adjustments for provisions, current	0.000	
Adjustments for provisions, non-current	-1.774	
Adjustments for other financial liabilities, current	-1071.388	1796.170
Adjustments for other financial liabilities, non-current	-604.614	
Adjustments for unrealised foreign exchange losses gains	-30.865	
Adjustments for dividend income	0.000	
Adjustments for interest income	0.000	
Adjustments for share-based payments	0.000	
Adjustments for fair value losses (gains)	0.000	
Adjustments for undistributed profits of associates	0.000	
Other adjustments for which cash effects are investing or financing cash flow	0.000	
Other adjustments to reconcile profit (loss)	0.000	
Other adjustments for non-cash items	-593.422	-297.660

Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-8.467	
Total adjustments for reconcile profit (loss)	-4427.277	-1124.810
Net cash flows from (used in) operations	-4151.250	1280.360
Dividends received	-0.032	-0.030
Interest paid	1162.755	1078.050
Interest received	-66.376	-88.550
Income taxes paid (refund)	-420.921	-160.400
Other inflows (outflows) of cash		
Net cash flows from (used in) operating activities	-3475.824	2109.430
Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses		
Cash flows used in obtaining control of subsidiaries or other businesses		
Other cash receipts from sales of equity or debt instruments of other entities		
Other cash payments to acquire equity or debt instruments of other entities	-50.000	
Other cash receipts from sales of interests in joint ventures	0.000	
Other cash payments to acquire interests in joint ventures	-129.740	
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	8.467	
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	59.357	-28.510
Proceeds from sales of property, plant and equipment	350.000	68.420
Purchase of property, plant and equipment	-321.607	-284.990
Proceeds from sales of investment property	0.000	
Purchase of investment property	-973.000	
Proceeds from sales of intangible assets	0.000	
Purchase of intangible assets	0.000	
Proceeds from sales of intangible assets under development	0.000	
Purchase of intangible assets under development	0.000	
Proceeds from sales of goodwill	0.000	
Purchase of goodwill	0.000	
Proceeds from biological assets other than bearer plants	0.000	
Purchase of biological assets other than bearer plants	0.000	
Proceeds from government grants	0.000	
Proceeds from sales of other long-term assets	0.000	
Purchase of other long-term assets	0.000	
Cash advances and loans made to other parties	0.000	
Cash receipts from repayment of advances and loans made to other parties	410.457	-50.380
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.000	
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.000	

Dividends received	0.032	0.030
Interest received	66.376	88.550
Income taxes paid (refund)		
Other inflows (outflows) of cash		-146.170
Net cash flows from (used in) investing activities	-579.658	-353.050
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries		
Payments from changes in ownership interests in subsidiaries		
Proceeds from issuing shares		
Proceeds from issuing other equity instruments		
Payments to acquire or redeem entity's shares		
Payments of other equity instruments		
Proceeds from exercise of stock options		
Proceeds from issuing debentures notes bonds etc		
Proceeds from borrowings	4714.198	
Repayments of borrowings		-653.570
Payments of finance lease liabilities		
Payments of lease liabilities		
Dividends paid		
Interest paid	-1162.755	-1078.050
Income taxes paid (refund)		
Other inflows (outflows) of cash		
Net cash flows from (used in) financing activities	3551.442	-1731.620
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-504.040	24.760
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents	0.000	
Net increase (decrease) in cash and cash equivalents	-504.040	24.760
Cash and cash equivalents cash flow statement at beginning of period	1031.689	947.160
Cash and cash equivalents cash flow statement at end of period	527.649	971.920


 Sunil Kothari
 Vice Chairman
 DIN No 00220940

Place : New Delhi
 Date :07-11-2022

Independent Auditor's Review Report on Standalone unaudited Half yearly financial results for the period ended on 30th September, 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 Half year ended September 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.	BRCCPL-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. 10906.88 lacs, total Profit after tax of Rs. 991.49 lacs and total comprehensive income of Rs. 680.30 lacs for the half year ended 30th September 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. 11069.88 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 (in Rs.)
1.	2021-22	2525420/-
2.	2020-21	4584960/-
3.	2019-20	21903500/-
4.	2018-19	67554530/-
5.	2017-18	2292381/-
6.	2016-17	3817820/-
7.	2015-16	31708440/-
	Total	13,43,87,051/-

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





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: 22431571BCIRDN7843
Place: Delhi
Date:07/11/2022

	Face value of equity share capital	1.00	1.00	1.00	1.00	1.00	1.00
19	Details of debt securities						
	Reserves excluding revaluation reserve	64417.88	65723.90	63068.39	64417.88	63068.39	65151.38
20	Earnings per share						
	Earnings per equity share for continuing operations						
	Basic earnings (loss) per share from continuing operations	-1.11	0.60	0.33	-0.51	0.46	1.52
	Diluted earnings (loss) per share from continuing operations	-1.11	0.60	0.33	-0.51	0.46	1.52
	Earnings per equity share for discontinued operations						
	Basic earnings (loss) per share from discontinued operations	0.00	0.00	1.17	0.00	1.17	1.18
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00	1.17	0.00	1.17	1.18
21	Earnings per equity share						
	Basic earnings (loss) per share from continuing and discontinued operations	-1.11	0.60	1.50	-0.51	1.63	2.69
	Diluted earnings (loss) per share from continuing and discontinued operations	-1.11	0.60	1.50	-0.51	1.63	2.69
22	Debt Equity Ratio						
23	Debt Service Coverage Ratio						
24	Interest Service Coverage Ratio						
25	Disclosure of notes on financial results						
Note:							

- 1 The above Unaudited financial Results for the three months and half year ended 30 September 2022 have been reviewed by audit committee and approved by the board of Directors at their meeting held on 07-11-2022 The above Results have been subject to limited review by the statutory auditors of the company, as required under Regulation 33 of SEBI(Listing obligations & Disclosure Requirements) Regulations 2015.
- 2 After achievement of completion certificate in Pallacia project, all expenses are booked in profit and loss account and not capitalised.
- 3 Figures for the previous periods have been regrouped, wherever necessary, to confirm to the current period classification.

For Om Infra Ltd.


Sunil Kothari
Vice Chairman
DIN No 00220940

Place : New Delhi
Date : 07-11-2022

Segment wise Revenue, Results and Capital Employed

S.No.	PARTICULARS	QUARTER ENDED			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Consolidated					
							Unaudited
1	Segment Revenue						
	(net sale/income from each segment should be disclosed)						
1	Engineering	6673.91	10918.10	6702.14	17592.01	11738.04	27687.46
2	Real Estate	3072.80	3201.25	435.26	6274.05	476.73	2828.05
3	Others	88.28	376.98	131.00	465.26	295.01	787.51
	Total segment revenue	9834.99	14496.33	7268.40	24331.32	12509.78	31303.02
	Less: Inter segment revenue						
	Revenue from operations	9834.99	14496.33	7268.40	24331.32	12509.78	31303.02
2	Segment Result						
	Profit (+) / Loss (-) before tax and interest from each segment						
1	Engineering	49.76	1457.03	1348.01	1506.79	2527.85	3789.42
2	Real Estate	-267.26	-37.25	182.18	-304.51	200.42	1107.86
3	Others	88.00	-170.30	-85.01	-82.30	-149.66	-254.57
	Total Profit before tax	-129.50	1249.48	1445.18	1119.98	2578.61	4642.71
	i. Finance cost	577.03	674.17	871.81	1251.20	1324.02	3556.77
	ii. Other unallocable expenditure net off unallocable income						
	Profit before tax	-706.53	575.31	573.37	-131.22	1254.59	1085.94
3	Segment Asset-Segment Liability						
	Segment Asset						
1	Engineering	62109.57	62039.77	52418.86	62109.57	52418.86	56432.86
2	Real Estate	53578.64	56204.78	58568.40	53578.64	58568.40	58680.32
3	Others	3876.83	1630.77	4309.39	3876.83	4309.39	4811.99
	Total Segment Asset	119565.03	119875.32	115296.65	119565.03	115296.65	119925.17
	Un-Allocable Assets						
	Net Segment Assets	119565.03	119875.32	115296.65	119565.03	115296.65	119925.17
4	Segment Liabilities						
	Segment liabilities						
1	Engineering	10617.57	26546.35	1732.57	10617.57	1732.57	24428.71
2	Real Estate	40888.79	25397.01	46410.85	40888.79	46410.85	25310.32
3	Others	2677.75	1245.03	3121.81	2677.75	3121.81	4071.72
	Total Segment Liabilities	54184.11	53188.39	51265.23	54184.11	51265.23	53810.75
	Un-allocable Liabilities						
	Net Segment Liabilities	54184.11	53188.39	51265.23	54184.11	51265.23	53810.75
	Disclosure of Notes on Segments						

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

For Om Infra Ltd.


Sunil Kothari
Vice Chairman
DIN No 00220940

Place : New Delhi
Date : 07-11-2022

Statement of Assets & Liabilities as at 30th September, 2022

Particulars	(Rs. In Lacs)	
	Consolidated	
	As at 30th September, 2022	As at 31st March, 2022
	(Unaudited)	Audited
I ASSETS		
Non-Current Assets		
(a) Property, plant and equipment	7766.688	8501.574
(b) Investment property	6171.688	5201.206
(c) Capital work-in-progress	1032.166	896.099
(d) Intangible assets	1.332	1.700
(e) Right to Use	298.405	315.327
(f) Goodwill	682.359	682.359
(g) Financial assets	0.000	0.000
(i) Investments	0.000	0.000
per equity method)	5397.114	5268.183
B. others	2552.035	2600.292
(ii) Loans	973.682	808.682
(iii) Other financial assets	357.469	363.537
(h) Deferred Tax Assets	2.056	0.000
(i) Other non-current assets	1332.526	1077.250
Total Non-Current Assets	26567.518	25716.210
Current Assets		
(a) Inventories	61822.488	65864.819
(b) Financial assets	0.000	0.000
(i) Investments	0.000	0.000
(ii) Trade receivables	9627.118	8610.258
(iii) Cash and cash equivalents	544.082	916.606
(iv) Bank balances other than (iii) above	4901.294	3525.578
(v) Loans	10833.921	10837.066
(vi) Other Financial assets	45.028	45.936
(c) Current Tax Assets (Net)	520.487	608.709
(d) Other current assets	4703.094	3799.985
Total Current Assets	92997.512	94208.958
Total Assets	119565.030	119925.168
II EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	963.038	963.038
(b) Other equity	64417.884	65151.378
Total Equity	65380.922	66114.416
Non Controlling Interest	-13.166	-13.166
Non-current Liabilities		
(a) Financial liabilities		
(i) Borrowings	5021.933	4993.433
(ii) Lease Liability	139.361	148.489
(iii) Other financial liabilities	676.821	1272.307
(b) Provisions	71.122	72.896
(c) Deferred tax liabilities(Net)	981.603	842.311
(d) Other Non current liability	4866.296	1682.835
Total Non-Current Liabilities	11743.970	8999.106
Current Liabilities		

(a) Financial liabilities		
(i) Borrowings	8706.797	6441.233
(ii) Trade payables		
A) total outstanding dues of micro enterprises and small en	1174.363	872.794
B) total outstanding dues of creditors other than micro ente	8533.681	10266.633
(iii) Lease Liability	38.400	38.400
(iv) Other financial liabilities	2048.661	3258.507
(b) Provisions	26.239	26.239
(c) Current Tax liabilities (Net)	163.069	417.646
(d) Other current liabilities	21748.926	23490.193
Total Current Liabilities	42440.137	44811.645
Total Liabilities	54184.108	53810.751
Total Equity and Liabilities	119565.030	119925.168

For Om Infra Ltd.


 Sunil Kothari
 Vice Chairman
 DIN No 00220940

Place : New Delhi
 Date : 07-11-2022

Cash Flow Statement, Indirect

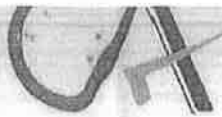
PARTICULARS	Six Months Ended	
	Consolidated	
	30-Sep-22	30-Sep-21
	Unaudited	
Statement of cash flows		
Whether cash flow statement is applicable on company	YES	YES
Cash flows from used in operating activities		
Profit before tax	-131.224	2380.320
Adjustments for reconcile profit (loss)	0.000	
Adjustments for finance costs	0.000	
Adjustments for decrease (increase) in inventories	4042.332	-812.800
Adjustments for decrease (increase) in trade receivables, current	-1016.860	-829.700
Adjustments for decrease (increase) in trade receivables, non-current	0.000	
Adjustments for decrease (increase) in other current assets	-903.109	1600.560
Adjustments for decrease (increase) in other non-current assets	-255.275	
Adjustments for other financial assets, non-current	6.067	
Adjustments for other financial assets, current	0.908	14.720
Adjustments for other bank balances	-1375.716	743.570
Adjustments for increase (decrease) in trade payables, current	-1431.382	-1235.390
Adjustments for increase (decrease) in trade payables, non-current	0.000	
Adjustments for increase (decrease) in other current liabilities	-1741.267	-1823.330
Adjustments for increase (decrease) in other non-current liabilities	3183.461	
Adjustments for depreciation and amortisation expense	311.619	346.190
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.000	
Adjustments for provisions, current	0.000	
Adjustments for provisions, non-current	-1.774	
Adjustments for other financial liabilities, current	-1209.846	2362.100
Adjustments for other financial liabilities, non-current	-604.614	
Adjustments for unrealised foreign exchange losses gains	-30.865	
Adjustments for dividend income	0.000	
Adjustments for interest income	0.000	
Adjustments for share-based payments	0.000	
Adjustments for fair value losses (gains)	0.000	
Adjustments for undistributed profits of associates	0.739	
Other adjustments for which cash effects are investing or financing cash flow	0.000	
Other adjustments to reconcile profit (loss)	0.000	
Other adjustments for non-cash items	-78.034	-307.510
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-8.467	

Total adjustments for reconcile profit (loss)	-1112.083	58.410
Net cash flows from (used in) operations	-1243.307	2438.730
Dividends received	-0.032	
Interest paid	1251.205	1324.020
Interest received	-66.376	-88.970
Income taxes paid (refund)	-166.354	-200.640
Other inflows (outflows) of cash		
Net cash flows from (used in) operating activities	-224.864	3473.140
Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses		
Cash flows used in obtaining control of subsidiaries or other businesses		
Other cash receipts from sales of equity or debt instruments of other entities		
Other cash payments to acquire equity or debt instruments of other entities		
Other cash receipts from sales of interests in joint ventures		
Other cash payments to acquire interests in joint ventures	-129.670	
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	8.467	
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	48.258	-93.690
Proceeds from sales of property, plant and equipment	350.000	68.420
Purchase of property, plant and equipment	-399.126	-1452.980
Proceeds from sales of investment property	-973.000	0.000
Purchase of investment property	0.000	
Proceeds from sales of intangible assets	0.000	
Purchase of intangible assets	0.000	-1.250
Proceeds from sales of intangible assets under development	0.000	
Purchase of intangible assets under development	0.000	
Proceeds from sales of goodwill	0.000	
Purchase of goodwill	0.000	
Proceeds from biological assets other than bearer plants	0.000	
Purchase of biological assets other than bearer plants	0.000	
Proceeds from government grants	0.000	
Proceeds from sales of other long-term assets	0.000	
Purchase of other long-term assets	0.000	
Cash advances and loans made to other parties	-161.855	
Cash receipts from repayment of advances and loans made to other parties	0.000	1397.180
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.000	
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.000	
Dividends received	0.032	0.030
Interest received	66.376	88.970
Income taxes paid (refund)		
Other inflows (outflows) of cash		-161.170

Net cash flows from (used in) investing activities	-1190.518	-154.490
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries		
Payments from changes in ownership interests in subsidiaries		-179.780
Proceeds from issuing shares		
Proceeds from issuing other equity instruments		
Payments to acquire or redeem entity's shares		
Payments of other equity instruments		
Proceeds from exercise of stock options		
Proceeds from issuing debentures notes bonds etc		
Proceeds from borrowings	2294.063	
Repayments of borrowings	0.000	-1067.200
Payments of finance lease liabilities		
Payments of lease liabilities		
Dividends paid		
Interest paid	-1251.205	-1324.020
Income taxes paid (refund)		
Other inflows (outflows) of cash		
Net cash flows from (used in) financing activities	1042.858	-2571.000
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-372.524	747.650
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents	0.000	0.000
Net increase (decrease) in cash and cash equivalents	-372.524	747.650
Cash and cash equivalents cash flow statement at beginning of period	916.606	1294.790
Cash and cash equivalents cash flow statement at end of period	544.082	2042.440


 Sunil Kothari
 Vice Chairman
 DIN No 00220940

Place : New Delhi
 Date :07-11-2022



Independent Auditor's Review Report on Consolidated unaudited Half yearly financial results for the period ended on 30th September, 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 Half year ended September 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.	Uttar Pradesh Logistics Private Limited	Associates
13.	Gurha Thermal Power Company Limited	Joint Venture
14.	Bhilwara Jaipur Toll Road Private 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 7 & 8 below and except for the possible effects of the matter described in paragraph 9 to 13 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 consolidated financial statements, whose interim financial results reflect total revenues of Rs. 10906.88 lacs, total Profit after tax of Rs. 991.49 lacs and total comprehensive income of Rs. 680.30 lacs for the half year ended 30th September 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 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. We did not review the interim financial results of 7 subsidiaries included in the Statement, whose interim financial results reflect total revenues of Rs. 6822.79 lacs , total Loss after tax of Rs. 459.02 Lacs and total comprehensive income of Rs. 459.02 Lacs for the Half year ended 30th September, 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 is based solely on the report of the other auditors. The Statement also includes Group's share of loss after tax of Rs. 0.74 lacs for the Half year ended 30th September 2022 respectively as considered in the Statement in respect of 3 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.
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. 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 and Gurha Thermal Power Company Private Limited and provided advances of Rs. 11069.88 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.
10. 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.
11. 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 (in Rs.)
1.	2021-22	2525420/-
2.	2020-21	4584960/-
3.	2019-20	21903500/-
4.	2018-19	68436490/-
5.	2017-18	2292381/-
6.	2016-17	4714340/-
7.	2015-16	59916900/-
	Total	164373991/-

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





Ravi Sharma & Co.

CHARTERED ACCOUNTANTS

Johri bazar, Jaipur-302003



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casourabhpendaya@gmail.com

12 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: 22431571BCIRNC4786
Place: Delhi
Date: 07-11-2022