Office: NBCC PLAZA TOWER III, 4<sup>TH</sup> FLOOR, SECTOR V, PUSHP VIHAR, SAKET, NEW DELHI-110017 Email ID info@ommetals.com website: www.ommetals.com Phone: 011-29565552/53/54/55 Fax: 011-29565551

Date: 16TH JUNE, 2018

To,
Corporate Service Department,
Bombay Stock Exchange,
Phiroze Jeejeeebhoy Towers,
Dalal Street,
Mumbai-400001

Dear Sir,

Subject: Submission of segment reporting, reconciliation of profit and loss & equity for standalone as well as consolidated

Please find enclosed herewith segment reporting for consolidation, reconciliation of profit and loss & equity for standalone as well as consolidation.

The information required to be incorporated in financial results were inadvertently missed out while submitting the same to your exchange.

We are hereby submitting the revised financial results after incorporating segment reporting, reconciliation of profit and loss & equity for standalone as well as consolidated.

Kindly take the same on your records.
Thanking You
Yours faithfully

For Om Metals Infraprojects Limited

Salvani

Sunil Kothari:

Managing Director DIN: 00220940



PARTI

#### OM METALS INFRAPROJECTS LTD

4<sup>8</sup> Soos, NJCC Plans, Puday Vigor, Sector-S, Salet, New Dolbi-1;39017 Ph; 011 - 287805502/ 53/ 64/ 65 Fax: 911 - 23605507 B-coal of comments and comments of the comments of

CIN NO L27203RJ1971PLC003414

ISIN – INE239D01028 Stock Code – BSE-531092
SYMBOL – NSE – OMMETALS

Statement of audited Standalone and Consolidated Financial Results for the quarter and year ended 31st March 2018

			CONSOLIDATED YEAR ENDED						
No.	PARTICULARS	Quarter ended 31/03/2018			Year anded 31/03/2018	Year ended 31/03/2017	Year ended 31/03/2018	Year ended 31/03/2017	
		Audited	Unaudited	Audited	Audited	Audited	Audited	Audited	
		[1]	(2)	(3)	(4)	(5)	(6)	(7)	
1	Income								
	Income from Operations Other Income	10750.62	5482.48	8780.37	29801.44 1439.53	24942.72 1402.10	30972.97 1112.73	24944 1251	
	Total Income	552.62 11393.24	-487,83 4994,65	433,74 9214.11	1439.53 31240.97		32085.70	26196	
2	Expenses								
	(a) Cost of materials consumed	3301.40	1613.86	3457.29	9747,79	10748,12	11059.26	11138	
	(b) Purchases of stock-in-trade	22.40	8.00	0.00	22,40	0.00	22.31		
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-2256.79	497.40	~1313.48	(\$34.86)	-2333,99	-2967.32	-3292	
	(d) Excise duty exp	0.00	0.00	244.28	377,74	601.35	377,74	601	
	(e) Employee benefits expense (f) Finance costs	808.63 361.03	451.97 105.88	469.68 784.08	2090.40 1656.81	1970.20 1862.90	2175.92 1954.84	2035 2149	
	g) Depreciation and amortisation expense	316.78	307.80	335.07	1199.53	1141.76	1201,32	114	
	(h) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	4,				-			
	Total Expenses	6237.11 8790.56	1353,68 4330,59	3543.36 7520.28	11885.29 26445.11	9587,21 23577,55	13291.79 27115.86	9867 23736	
3 4	Total Profit before exceptional items and tax Exceptional items	2512.68	684,06	1693,83	4795.87	2767.27	4969,84	245	
5	Total Profit before tax	0.00 2512.88	0.00 664.06	0.00 1693.83	0.00 4795.87		4969.84	245	
6	Tax expenses								
	Current Tax Deferred tax	1479.13 -196.82	146.71 0.00	280.25 112.86	1888,53 -196.82	664.75 112.66	1941.35 -177.90	772 94	
	Total Tax Exp.	1282.31	146,71	392.90	1891.71	777.40	1763.44	86	
7	Not movement in regulatory deferral account balances related to profit or loss and the	9,00	0,00	0.00	0.00	0.00	0.00		
	related deferred tax movement	and the second	Total Control						
8	Net Profit Loss for the period from continuing operations	1230.37	517,35	1300.92	3104,16	1989,86	3206.39	1593	
9	Profit (loss) from discontinued operations before tax	0.00	-8.99	0.00	1656,67	0.00	1656.67		
10	Tax expense of discontinued operations	0.00	13.15	0.00	317.15	0.00	317,15		
11	Net profit (loss) from discontinued operation after tax	0.00	-22,14	0.00	1339.52	0.00	1339.52		
	The Polit (NE) it will biscontinued operation after tax	4.50	22,12		7830.02				
12	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00	0.00	0.00	0.00	-439.72	-28	
13	Total profit (loss) for period	1230,37	495,21	1300,92	4443.68		4106.19	, 130	
14	Other comprehensive income net of taxes	1.80	0.00	-1.13	1.80		4107.69	130	
16	Total Comprehensive Income for the period  Total profit or loss, attributable to	1232.17	0,00	1299.79	4445,48	1988.73	4107.09	130	
	Profit or loss, attributable to owners of parent			2.00					
	Total profit or loss, attributable to non-controlling interests		A						
17	Total Comprehensive income for the period attributable to								
	Comprehensive income for the period attributable to owners of parent non-controlling.  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	963,84	963.04	96	
	Face value of equity share capital	3,3,14	903.04	96.3,04	1		1.00		
19	Details of debt securities				Berlin (27)				
	Paid-up debt capital	0,00	0.00	0.00	0.00				
	Face value of debt securities	0.00		0.00	63139.74	59344.55	62100.76	5903	
	Reserves excluding revaluation reserve  Debenture redemption reserve	53139.74 0.00			0.00		02100.10	0903	
20	Earnings per share	0.00							
	Earnings per equity share for continuing operations								
	Basic earnings (loss) per share from continuing operations	1.28	0.54 0.54	1,35 1,35	3.23 3.23	2.07	3.33 3.33		
	Dituted earnings (loss) per share from continuing operations  Earnings per equity share for discontinued operations	3.20	£7.54	1.35	3.23	2.01	3.33		
	Basic earnings (loss) per share from discontinued operations	0.00		0.00	1.39		1.39		
21	Diluted earnings (loss) per share from discontinued operations  Earnings per equity share	0.00	-0.02	0.00	1,39	0.00	1.39		
	Basic earnings (loss) per share from continuing and discontinued operations	1.28		1,35	4.62	2.07	4.72		
	Diluted earnings (loss) per share from continuing and discontinued operations	1,28		1,35	4.62	2.07	4.72		
25 Note:	Disclosure of notes on financial results							-	
	The above suitled Reside for Overtar and was exted 31 March 2018 have been reviewed	has profit committee				A			

The above audited Results for Quarter and year ended 31 March 2018 have been reviewed by studic committee and approved by the board of Directors at their respective meeting held on 30 May 2018.

Thous financial rebulls have been prepared in accordance with indian Accounting Stendards (find AS) prescribed under Section 13.3 of the Companies. Act 20.13 read with the relevant Regulations 33 of the SERI Listing obligations. A Disclosure Regulation (and SERI Circular date). July 2016 and SERI Circular date of July 2016 replication 14 April 2016. Consequently, excepted Accounting Principles (Previous GAAP) results for the cented 31 March 14 April 2016. Consequently, excepted Accounting Principles (Previous GAAP) results for the cented 31 March 2017 have been resided to make them ended be 2017 in Including the revenue and ext. (time by line) for the during control operations whereas the figures of Custler March ended 2018 includes the line by line revenue present of the control of the Companies of the Compani

cently secured contract of Arun III , Rwanda , Ghane and Kundah is in preliminary stage of execution and turnover from these will be

		STANDA	LONE	CONSOLIDATED
Net Profit Reconciliation	E / 1	QUARTER ENDED	YEAR ENDED	YEAR ENDED
	CONTRACTOR OF THE PARTY OF THE	31.03.2017	31.03.2017	31.03.2017
Profit After Tax (PAT) as per previous GAAP		130.77	1297.28	1458.18
Adjustments	and the same	1169.02	691.45	-152.68
	74. L	The second second		
Total Comprehensive Income		1299.79	1988.73	1305,50

Managing Director Sunil Kotherl DIN No 00220940

Regd.Office:
J 28 Subtrash star, C Scheme,
Jaiper 302001(India)
Tel: 91-94-510333 Per 91-141-404285
P-mail: jaiptrifluorossetals com

#### Reconciliations between previous GAAP and Ind AS of Consolidated Financial Statements

Ind AS 101 requires an entity to reconcile equity, total comprehensive income and cash flows for prior periods. The following

#### A Reconciliation of Equity between IND-AS and previous GAAP

	March 31 2017	April 1 2016
Shareholder's Equity as per previous GAAP	5561875153.44	6485271813.32
Adjustments		
Fair Valuation for assets/liabilities	250915.05	267638.00
Adjustment in relation to retrospective application of Ind AS 19	-244147.00	-87155.00
Impairment as per Ind AS 36	0.00	-11111499.00
Deferred tax adjustment as per ind as 12	-22137072.57	-22197192.17
Reserves of Joint operation	161669023.81	161669023.81
Increase in capital contribution due to fair value changes	44329957.00	37829957.00
Change in Profit as per profit & loss due to Ind As	69259886.75	0.00
Proposed dividend & Dividend Tax	23181675.00	0.00
Change in reserves due to change in subsidaries and joint venture consolidation	64925229.52	-921178733.96
Shareholder's Equity as per Ind AS	5903110621.00	5730463852.00
March 2017 figures are on cumulative basis		
B Reconciliation of Profit/(loss) after tax between IND-AS and previous GAAP		
	March 3	1 2017
Net profit/(loss) as per Previous GAAP		110457950.00
Adjustments		
Increase in sales due to joint operation	180325421.27	
increase in interest receipt due to fair valuation and joint operation	75595462.66	
Increase in expenses due to joint operation and ind as 19	172570171 52	

Increase in expenses due to joint operation and ind as 19 173578171.53 Net increase in Profit 82342712.40 increase in current income tax due to joint operation 20236245.20 Re-measurement (gain) / loss Employee Benefit Schemes taken to Other Comprehensive Income Increase in deferred tax as per Ind As -12 -7153419.11 Change in profit due to changes in subsidary and joint venture consolidation -49071693.27 Net profit/(loss) as per Ind AS 130646143.04 Add: Other comprehensive income -96872.00 Total comprehensive income/(loss) as per Ind AS 130549271.04

Show

#### Segment wise Revenue, Results and Capital Employed

(Rs. In lacs)

			STANDALONE			DALONE	CONSOLIDATED	
		QUARTER ENDED		YEAR ENDED		YEAR ENDED		
S.No.	PARTICULARS	PARTICULARS Quarter ended 31/03/2018	31/12/2017	Quarter ended 31/03/2017	Year ended 31/03/2018	Year ended 31/03/2017	Year ended 31/03/2018	Year ended 31/03/2017
		Audited	Unaudited	Audited	Audited	Audited	Audited	Audited
							{6}	{7}
1 Se	egment Revenue							
Section and the section of the secti	et sale/income from each segment ould be disclosed)							
	gineering	2892.95	3818.05	6081.68	21234.00	20302.04	20673.57	21056.6
	cking	957.42	398.92	1465.22	2372.44	2844.99	2372.44	2844.
	al estate Division (incl Hotel and			10 TO		Education of	- 1	
	istel)	612.30	261.47	439.39	1315.98	1482.92	2721.14	579.
THE REAL PROPERTY AND ADDRESS OF THE PARTY AND	meeng	2916.64	697.92	494.60		1364.54	2916.64	1364.
5 Uji	jain	3923.93	1192.29	733.22	3923.93	1564.94	3923.93	1564.
	Total segment revenue	11303.24		9214.11	31762.99	27559.43	32607.72	27410.
Le	ss: Inter segment revenue		100		522.02	1214.61	522.02	1214.
	Revenue from operations	11303.24	6368.65	9214.11	31240.97	26344.82	32085.70	26196.
2 Se	egment Result		* *,44					
	ofit (+) / Loss (-) before tax and terest from each segment	7		3 6				
1 En	gineering	621.37	263.48	2026.32	6078.48	3561.99	6119,43	3876.
2 Pa	icking	9.03	-119.56	464.47	-165.84	233.94	-165.84	233.
Re	eal estate Division (incl Hotel and	Market House	7.75	N 5 8				
3. M	ultiplex)	85.37	-46.61	-24.81	42.76	99.96	473.81	-235.
4 Ka	imeeng	1612.28	310.62	81.13	1608.30	504.26	1608.30	504.
5 Uj	jain	545.66	206.31	-69.20	545.66	230.02	545.66	230.
1 1 1 A 1 A 1	Total Profit Interest before tax	2873,71	614.24	2477.91	8109.36	4630,17	8581.36	4608.
i. i	Finance cost	361.03	105.88	784.08	1656.81	1862.90	1954.84	2149.
	Other unallocable expenditure net funallocable income				0.00	0.00		
	Profit before tax	2512.68	508.36	1693,83	6452.55	2767.27	6626,52	2459.
3 C:	apital Employed	124	200					
(Se	egment Assets)	10 TH 42	14.5			E Sur T		
	ngineering	41382.48	37573.65	72833.07	41382.48	72833.07	37043.88	70373
	acking	3553.51	3830.41	3847.09	-	3847.09		3847.
	eal estate Division (incl Hotel and	3000.01	300011		0000.01	5677.00	2000.01	
6530 B758 B	lultiplex)	39405.00	36495.66	6598.50	39405.00	6598.50	41886,40	8480.
	ameeng	367.98		1478.89		1478.89		1478.
	jain	1377.91		585.78		585.78		585
	awanda	1095.60		26.09		26.09	-	
	Total			85369.42	-	85369.42		84792
15	egment liabilities )	0.102.10	00000.07	00003.42	0710200	00000.42	03020127	04/102
	ngineering	42000 45	44040.44	47000 DE	40000 45	47000.00	12000 40	47004
	acking	13896.45 3290.56		17286.35 3474.72	4	17286.35 3474.72		17801. 3474.
	eal estate Division (incl Hotel and	3280.36	3042.01	3414.12	3250.00	0414.12	3250.30	D414.
	fultiplex)	254.52	1405.00	200 72	254.52	2005 77	2050.04	0007
-	ameeng	354.53 186.72		306.72 255.66		306.72 255.66	4	2557 255
	jjain	931.41		709.54		709.54		709
	awanda	1087.08		0.00		0.00		0.
O No	Total			22032.99		22032.99		24798.
	apital Employed ent report is prepared in accord	67435.73		63336.43		63336.43	63063.81	59994

| Capital Employed | 67436.73 | 61571.68 | 63336.43 | 67435.73 | 63336.43 | 630
| The segment report is prepared in accordance with the Ind Accounting Standard- 17"segment reporting" | Issued by the Institute of Chartered Accountants of India.

2 The Divisional figures reclassified in terms of % of total deployment of assets and accordingly hotel & multiplex included in real estate division.
3 The revenue figures in Dec 2017 quarter has been recast to give effect the turnover of joint controlled operations which were not reflected earlier. 4 The revenue of joint operations has not been reflected earlier so to give effect to Ind as provisions of joint operations , revenue of entire year of these are reflected in March 2018 quarter.

Sunil Kothari Managing Director (DIN NO. 00220940)

Place: New Delhi Date: 30.05.2018

### **Statement of Asset and Liabilities**

		Standalone		Consolidated			
		Audited			Audited		
	31.03.2018	31.03.2017	01.04.2016	31.03.2018	31.03.2017	01.04.2016	
ASSETS							
Non-current assets							
(a) Property, plant and equipment	11034.27	11917.29	10523.90	11038.66	11922.88	10529.95	
(b) Investment property	5049.43	5029.29	5045.35	5144.65	5124.51	5140.57	
(c) Capital work-in-progress	466.61	78.94	29.34	466.61	78.94	29.34	
(d) Intangible assets	2.20	2.37	0.18	2.89	3.06	2.69	
(e) Goodwill	2.20	2.01	0.10	259.58	254.69		
(f) Financial assets				200.00	204.00	204.0.	
(i) Investments	17694.61	18147.10	18090.32	mar and a	1000000		
	11034.01	10147.10	10000.02				
A. Investment in Joint venture & associates		10.45	4.25	5050.40	5404.40	FF00 F	
(accounted as per equity method			7-10-6	5052.12		5568.53	
B. others		2227 17		4436.11	5378.29	5260.78	
(ii) Loans	11936.31	9904.44	8124.70	4330.98		4278.42	
(iii) Other financial assets	1816.85	3006.85		1826.35		5570.78	
(g) Current tax assets (Net)	789.48	692.93		940.50		780.03	
(h) Other non-current assets	213.20	191.33		213.20	191,33	188.8	
Total non-current assets	49002.94	48970.53	48046.55	33711.63	35647.10	37604.54	
Current assets							
(a) Inventories	9224,33	8463.76	6447,13	31948.51	28638.37	25753.33	
(b) Financial assets	3224,00	0403.70	0441,10	51546.51	20000.07	20700.00	
(i) Investments			12 15 30 50				
(ii) Trade receivables	7429.43	8571.18	6827.54	7594.83	8766.73	7558.89	
(iii) Cash and cash equivalents	2562.91	453,16		2642.20	1257.53	-	
(iv) Bank balances other than (iii) above	2271.27	147.11		2271.27	148.14		
(v) Loans	10746.15			4152.82	4198.72		
(vi) Other Financial assets	15.59			17.70			
(c) Other current assets	2596.91	2979.16			6120.39		
Total current assets							
Total assets	34846.58			51613.64			
Total assets	83849.53	82340.58	79824.37	85325.27	84792.30	63066,23	
		24 T. C.	727				
II EQUITY AND LIABILITIES Equity							
(a) Equity share capital	963.04	963.04	963.04	963.04	963,04	963,04	
(b) Other equity	63139.74			62100.76		57304.6	
Total equity	64102.78	60307.59	58323.86	63063.80	59994.14	58267.6	
Non Controlling Interest				-16.15	173,14	164.2	
Non-current liabilities		100	(3.7 kg)				
(a) Financial liabilities			V . 484 - 1 444				
(i) Borrowings	3332.96	3028.84	1069.10	3528.15	3719.47	3221.8	
(ii) Other financial liabilities	1689.92				2019,81	-	
(b) Provisions	79.13			79.13		4	
(c) Deferred tax liabilities(Net)	339,80			475.52	652.63		
Total non-current liabilities	5441,81				6473.22		
Current liabilities							
(a) Financial liabilities	77.5	3317			State St		
(i) Borrowings	3956.60	6842.53	5101.42	3956.60	6842.53	5101.4	
(ii) Trade payables	3288.87		-				
(iii) Other financial liabilities	5799.48						
(b) Provisions	802.68			803.11			
(c) Other current liabilities	457.30						
Total current liabilities	14304.94						
Total fiabilities	19746.75				24798.15		
Total equity and liabilities	83849.53			85325.27	84792.30		





CHARTERED ACCOUNTANTS

"Ashirwad Plaza" Ground Floor

4-B-4 Talwandi, Kota (Rajasthan)

Ph. 0744-2407912, (M) 9829025691; Email: mahipaljainca@gmail.com

Auditor's report on standalone financial results of Om Metals Infraprojects Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of Om Metals Infraprojects Limited

- 1. We have audited the accompanying annual standalone financial results of Om Metals Infraprojects Limited (in which are incorporated financial statement of Engineering and hotel division of the company and two joint operations audited by other auditors and whose report have been furnished to us, one joint operations is unaudited) (except one joint operation which is not is operation) for the year ended 31 March 2018, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Attention is drawn to the fact that the figures for the quarter ended 31 March 2018 and the corresponding quarter ended in the previous year as reported in these standalone financial results are the balancing figures between standalone audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the relevant financial year. Also the figures up to the end of the third quarter had only been reviewed and not subjected to audit.
- 2. These standalone financial results have been prepared on the basis of the annual standalone financial statements and reviewed quarterly standalone financial results upto the end of the third quarter which are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial results based on our audit of such annual standalone financial statements which have been prepared in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 as per Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.
- 3. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
- 4. Attention is drawn to the fact that the figures for the corresponding quarter and year ended 31 March 2017 are based on the previously issued financial results that were audited by the predecessor



CHARTERED ACCOUNTANTS

"Ashirwad Plaza" Ground Floor

4-B-4 Talwandi, Kota (Rajasthan)

Ph. 0744-2407912, (M) 9829025691; Email: mahipaljainca@gmail.com

auditors (vide their unmodified audit report dated 30<sup>th</sup> May 2017) as adjusted for differences in the accounting principles adopted by the Company on transition to Indian Accounting Standard ('Ind AS'), which have been audited by us. These adjustment reconcile the net profit for the corresponding quarter and year ended 31 March 2017 under the previously applicable Generally Accepted Accounting Principles with the total comprehensive income as reported in the standalone financial results under Ind AS.

5. In our opinion and to the best of our information and according to the explanations given to us these financial results.

(i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(ii) give a true and fair view of the net profit and other comprehensive income and other financial information for the year ended 31 March 2018.

For Mahipal Jain & Co. Chartered Accountants (FRN 007284C)

(CA Priyank Vijay)

Rarther M.No. 403547

Place: New Delhi

Date: 30.05.2018

NBCC PLAZA TOWER III, 4<sup>TH</sup> FLOOR, SECTOR V, PUSHP VIHAR, SAKET, NEW DELHI-110017 Email ID <u>info@ommetals.com</u> website: <u>www.ommetals.com</u>Phone: 011-29565552/53/54/55 Fax: 011-29565551 CIN NO L27203RJ1971PLC003414

#### Statement on Impact of Audit Qualifications

State	ement on	Impact of Audit Qualifications for the (Standalo	ne) Financial Year ended	March 31, 2018
See	Regulation	on 33 / 52 of the SEBI (LODR) (Amendment) Reg	ulations, 2016]	
	Sr No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	-	
	2.	Total Expenditure		
	3.	Net Profit/(Loss)		
	4.	Earnings Per Share		
	5.	Total Assets		¥ X
	6.	Total Liabilities		
<del>10 100</del>	7.	Net Worth		
	8.	Any other financial item(s) (as felt appropriate by the management)		<u> </u>
ı		Audit Qualification (each audit qualification separately):		-
		a. Details of Audit Qualification:	Balance sheet due to its foreign branch not audited for Om Metals SPML Joint Venture (Joint operation) in Rwanda	OH JAIN
		b. Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse	Balance sheet not Audited	(E(B))

Regd Off:- J-28,Subhas Marg, C-Scheme, Jaipur-302001 Phone:-0141-4037740/41/42,4044284, Fax:-0141-4044283 Head Ofice:- B-117/118, Indraprastha Ind Area, Kota (Raj.)-324005

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NBCC PLAZA TOWER III, 4<sup>TH</sup> FLOOR, SECTOR V, PUSHP VIHAR, SAKET, NEW DELHI-110017
Email ID info@ommetals.com website: www.ommetals.comPhone: 011-29565552/53/54/55 Fax: 011-29565551
CIN NO L27203RJ1971PLC003414

		Opinion		A SAME AND ADMINISTRATIVE AND AD
		c. Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	First time for this Joint Venture	
	THE WAY SHOW THE STATE OF THE S	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	N A	
		e. For Audit Qualification(s) where the impact is not quantified by the auditor:		
	\$034	(i) Management's estimation on the impact of audit qualification:	Rs 337 lacs as capital work in progress	
		(ii) If management is unable to estimate the impact, reasons for the same:		-
		(iii) Auditors' Comments on (i) or (ii) above:	Seems reasonable as per management View since its a new Joint Venture whose preliminary exp. Has only been started	
1)]		Signatories:		
-		CEO/Managing Director	Suju	
		• CFO	Solution	¥
		Audit Committee Chairman	a Com	
		Statutory Auditor	Frigany vyen	CALJAIN S

Place: New Delhi

Date: 30.05.2018

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CHARTERED ACCOUNTANTS

"Ashirwad Plaza" Ground Floor

4-B-4 Talwandi, Kota (Rajasthan)

Ph. 0744-2407912, (M) 9829025691; Email: mahipaljainca@gmail.com

Auditor's report on Consolidated financial results of Om Metals Infraprojects Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of Om Metals Infraprojects Limited

- 1. We have audited the accompanying Statement of Annual Consolidated Ind AS Financial Results of Om Metals Infraprojects Limited (The holding company) and its subsidiaries and Joint Ventures (the Holding Compnay and its subsidiaries and Joint Ventures together referred to as "the Group") comprising of the consolidated financial results for the year ended 31.03.2018 attached herewith, being submitted by Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular no CIR/CFD/FAC/62/2016 dated 05.07.2016. This Consolidated Financial Results are the responsibility of the Company's management and have been approved by the Board of Directors. This Statement has been prepared on the basis of the annual consolidated Ind AS financial statements. Our responsibility is to express an opinion on these Consolidated Financial Results based on our audit of such annual consolidated Ind AS financial statements, which have been prepared in accordance with the recognition and measurements principals laid down in Indian Accounting Standards (Ind AS) 34 intrim financial reporting prescribed under the section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued there under and other accounting principles generally accepted in India and the relevant requirements of regulation and circular.
- 2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
- 3. Based on our audit conducted as above, in our opinion and to the best of our information and according to the explanations given to us and based on separate financial statements and other financial information of one subsidiary company and four joint ventures (which have been audited by other auditors also and incorporated in the consolidated financial statement), has been consolidated in year ended results. We believe that the audit evidences obtained by us and obtained by the other auditors





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in terms of their report referred to in 'paragraph 5 below, is sufficient and appropriate to provide a reasonable basis for our opinion on the Statement.

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by circular no CIR/CFD/FAC/62/2016 dated 05.07.2016; and
- (ii) give a true and fair view in conformity with Ind AS and other accounting principals generally accepted in India of the total consolidated profit (including comprehensive income) and other financial information of the Group for the quarter and year ended March 31,2018.
- 4. Attention is drawn to the fact that the figures for the corresponding year ended 31 March 2017 are based on the previously issued financial results that were audited by the predecessor auditors (vide their unmodified audit report dated 30 May 2017) as adjusted for differences in the accounting principles adopted by the Company on transition to Indian Accounting Standard ('Ind AS'), which have been audited by us. These adjustment reconcile the net profit for the corresponding quarter and year ended 31 March 2017 under the previously applicable Generally Accepted Accounting Principles with the total comprehensive income as reported in the consolidated financial results under Ind AS.

#### 5. Other Matter

We did not audit the Ind AS financial statements and other financial information, in respect of Company's one Subsidiary included in the consolidated financial results whose financial statements reflect total assets of Rs. 2.80 Lakhs as at March 31, 2018, and total revenues of Rs. 1.67 Lakhs and net loss of Rs. 20.12 Lakhs for the year ended on that date as consolidated in the Consolidated financial statements. These Ind AS financial statement and other financial information have been audited by other auditors, which financial statements, other financial information and auditor's reports have been furnished to us by the management. Our opinion, in so far as it relates to the affairs of such subsidiary is based solely on the report of other auditors. Our opinion is not modified in respect of this matter.

We have also not audited the Ind AS financial statements and other financial information, in respect of Company's Six joint ventures (Out of Six joint ventures financial statements of two joint ventures has not been provided to us) included in the consolidated financial results whose financial statements reflect net loss of Rs. 717.77 Lakhs (pertaining to five joint ventures) for the year ended





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on that date as consolidated in the Consolidated financial statements. These Ind AS financial statement and other financial information have been audited by other auditors, which financial statements, other financial information and auditor's reports have been furnished to us by the management. Our opinion, in so far as it relates to the affairs of such joint ventures is based solely on the report of other auditors. Our opinion is not modified in respect of this matter.

For Mahipal Jain & Co. Chartered Accountants (FRN 007284C)

(CA)Priyank Vijay

Partner M.No. 403547

Place: New Delhi

Date: 30.05.2018

NBCC PLAZA TOWER III, 4<sup>TH</sup> FLOOR, SECTOR V, PUSHP VIHAR, SAKET, NEW DELHI-110017 Email ID <u>info@ommetals.com</u> website: <u>www.ommetals.com</u>Phone: 011-29565552/53/54/55 Fax: 011-29565551 CIN NO L27203RJ1971PLC003414

#### Statement on Impact of Audit Qualifications

ı	Sr No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	-	•
	2.	Total Expenditure		
	3.	Net Profit/(Loss)		
	4.	Earnings Per Share		
	5.	Total Assets		
	6.	Total Liabilities		
	7.	Net Worth		
	8.	Any other financial item(s) (as felt appropriate by the management)		
ll.		Audit Qualification (each audit qualification separately):		
		a. Details of Audit Qualification:	Balance sheet not available for U P warehousing pvt ltd and West Bengal Logistic (P) Ltd	TATES
		b. Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Balance sheet not available	

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		c. Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	First time for these two companies	
		d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	NA	
		e. For Audit Qualification(s) where the impact is not quantified by the auditor:		
*	RC.	(i) Management's estimation on the impact of audit qualification:	Rs 10 lacs loss	
		(ii) If management is unable to estimate the impact, reasons for the same:		
		(iii) Auditors' Comments on (i) or (ii) above:	Seems reasonable as per management View since its a new company whose operations has not been started	
Ш		Signatories:		
		CEO/Managing Director	Suju	
		• CFO	athi	ant and difference and the control of the control o
	à.	Audit Committee Chairman	Estan)	
		Statutory Auditor	Priyany ~ jay	

Place: New Delhi

Date: 30.05.2018

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