



OM INFRA LIMITED

(Formerly known as OM METALS INFRAPROJECTS LIMITED)

CIN: L27203RJ1971PLC003414

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

Date: 7th November, 2024

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, 2024

With reference to the above captioned subject, we would like to inform you that at the Board Meeting held today on 7th November, 2024 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, 2024.

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, 2024.

Further, the Board Meeting commenced at 4:00 P.M. and concluded at 4:50 P.M.

Kindly take the same on your records.

Thanking You
Yours faithfully

For Om Infra Limited

Dharam Prakash Kothari
Chairman
DIN: 00035298

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

(Rs. In lacs)

PART I

S. No.	PARTICULARS	QUARTER ENDED			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		STANDALONE					
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(unaudited)	(Audited)	
	(1)	(2)	(3)	(4)	(5)	(6)	
1	Income						
	a) Revenue from operations	22063.670	16393.89	25890.584	30457.660	52172.334	
	b) Other Income	330.680	94.95	905.236	425.630	1071.235	
	Total Income	22394.350	16488.840	26795.820	30883.290	53243.570	
2	Expenses						
	(a) Cost of materials consumed	8694.830	7813.29	8776.187	16508.120	19731.967	
	(b) Purchases of stock-in-trade	8.030	1.50	-4.051	9.530	129.849	
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	981.700	-773.97	-993.393	207.730	-99.983	
	(d) Employee benefits expense	957.400	944.25	825.697	1901.660	1614.577	
	(e) Finance costs	680.880	478.37	582.758	1159.250	1180.628	
	(f) Depreciation and amortisation expense	141.290	147.44	146.049	288.730	313.649	
	(g) Other expenses						
		9639.320	6564.62	13252.635	16403.940	24575.475	
	Total Expenses	21303.459	15175.591	22595.882	36478.960	47446.162	
3	Total Profit before exceptional items and tax	1090.891	1313.439	4199.938	2404.330	5797.408	
4	Exceptional Items						
5	Total Profit before tax	1090.891	1313.439	4199.938	2404.330	5797.408	
6	Tax expenses						
	Current Tax	0.000	0.000	909.888	0.000	909.888	
	Deferred tax	1453.270	0.000	1067.225	1453.270	1067.225	
	Total Tax Exp.	1453.270	0.000	1977.113	1453.270	1977.113	
	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	-362.379	1313.439	2222.825	951.060	3820.295	
9	Profit (loss) from discontinued operations before tax		0.000	0.000		0.000	
10	Tax expense of discontinued operations					0.000	
11	Net profit (loss) from discontinued operation after tax	-362.379	1313.439	2222.825	951.060	3820.295	
12	Share of profit (loss) of associates and joint ventures accounted for using equity method						
13	Total profit (loss) for period	-362.379	1313.439	2222.825	951.060	3820.295	
14	Other comprehensive income net of taxes	-22.440	-22.30	-44.203	-44.740	-96.423	
15	Total Comprehensive Income for the period	-384.819	1291.139	2178.622	906.320	3723.872	
16	Total profit or loss, attributable to						
	Profit or loss, attributable to owners of parent	-362.379	1313.439	2222.825	951.060	3820.295	
	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	-384.819	1291.139	2178.622	906.320	3723.872	
	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	963.040	963.040	963.040	963.040	963.040	
	Face value of equity share capital	1.000	1.000	1.000	1.000	1.000	
19	Details of debt securities						
	Reserves excluding revaluation reserve	74214.720	75081.05	71962.277	74214.720	71962.277	
20	Earnings per share						
	Earnings per equity share for continuing operations						
	Basic earnings (loss) per share from continuing operations	-0.40	1.341	2.26	0.94	3.87	
	Diluted earnings (loss) per share from continuing operations	-0.40	1.341	2.26	0.94	3.87	
	Earnings per equity share for discontinued operations						
	Basic earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00	0.00	
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00	0.00	
21	Earnings per equity share						
	Basic earnings (loss) per share from continuing and discontinued operations	-0.40	1.341	2.26	0.94	3.87	
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.40	1.341	2.26	0.94	3.87	
22	Debt Equity Ratio	0.026	0.030		0.026	0.130	
23	Debt Service Coverage Ratio	0.323	0.180		0.323	2.677	
24	Interest Service Coverage Ratio	1.602	3.750		2.074	4.236	
25	Disclosure of notes on financial results						

Note:

The above Unaudited Financial Results for the three months and half year ended 30 September 2024 have been reviewed by audit committee and approved by the board of Directors at their meeting held on 7th Nov 2024. 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 Figures for the previous periods have been regrouped, wherever necessary, to confirm to the current period classification.

3 The company has recently secured a significant contract for H M components in the Kwar Hydro project in Jammu & Kashmir, valued at Rs. 410 crore (inclusive of taxes).

4 Additionally, project execution has gained momentum after the nationwide monsoon and heavy rainfall. We anticipate substantial progress in the 3rd and the 4th quarter.

5 The company remains committed to explore opportunities in the pumped storage projects and Jal Jeevan Mission mission, aligning with Government of India's recent budget allocations"

6 On deferred tax provisioning, the company has no immediate tax obligation due to the additional deduction allowed for retention money under the Income Tax Act, 1961. However, the company has recognized a deferred tax liability based on future tax provisions that are not expected to result in actual tax outflows. This treatment is necessary as per Ind AS 12

For Om Infra Ltd.


Dharam Prakash Kothari
Chairman
DIN No 00035298

Place : New Delhi

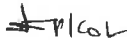
Date : 07-11-2024

Segment wise Revenue, Results and Capital Employed

S.No.	PARTICULARS	QUARTER ENDED			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Standalone					
							Unaudited
1	Segment Revenue						
	(net sale/income from each segment should be disclosed)						
1	Engineering	21926.710	16194.690	25528.951	38121.400	51246.881	103573.070
2	Real Estate	136.500	199.300	361.633	335.800	925.453	2379.280
3	Others	0.460	0.000	0.000	0.460	0.000	26.460
	Total segment revenue	22063.670	16393.990	25890.584	38457.660	52172.334	105978.810
	Less: Inter segment revenue						
	Revenue from operations	22063.670	16393.990	25890.584	38457.660	52172.334	105978.810
2	Segment Result						
	Profit (+) / Loss (-) before tax and interest from each segment						
1	Engineering	1839.200	1877.930	4929.384	3717.130	7109.524	12317.040
2	Real Estate	-35.160	-64.760	80.655	-99.920	113.035	-201.100
3	Others	-32.270	-21.360	-217.343	-53.630	-244.523	-395.560
	Total Profit before tax	1771.770	1791.810	4792.696	3563.580	6978.036	11720.380
	i. Finance cost	680.880	478.370	592.758	1159.250	1180.628	2375.64
	ii. Other unallocable expenditure net off unallocable income						
	Profit before tax	1090.890	1313.440	4199.938	2404.330	5797.408	9344.740
3	Segment Asset-Segment Liability						
	Segment Asset						
1	Engineering	105800.190	102078.010	103333.513	105800.190	103333.513	98831.970
2	Real Estate	4992.530	5120.220	6669.234	4992.530	6669.234	5288.770
3	Others	616.770	672.820	722.711	616.770	722.711	600.020
	Total Segment Asset	111409.490	107871.050	110725.458	111409.490	110725.458	104720.760
	Un-Allocable Assets						
	Net Segment Assets	111409.490	107871.050	110725.458	111409.490	110725.458	104720.760
4	Segment Liabilities						
	Segment liabilities						
1	Engineering	34656.150	30135.120	35600.816	34656.150	35600.816	28384.650
2	Real Estate	1539.600	1530.760	2049.633	1539.600	2049.633	1447.580
3	Others	35.990	161.070	149.694	35.990	149.694	135.580
	Total Segment Liabilities	36231.740	31826.950	37800.143	36231.740	37800.143	29967.810
	Un-allocable Liabilities						
	Net Segment Liabilities	36231.740	31826.950	37800.143	36231.740	37800.143	29967.810
	Disclosure of Notes on Segments						

The segment report is prepared in accordance with the Indian Accounting Standard- 108 "operating segment" notified by Ministry of Corporate Affairs

For Om Infra Ltd.



Dharam Prakash Kothari
Chairman
DIN No 00035298

Place : New Delhi

Date : 07-11-2024

Statement of Assets & Liabilities as at 30th September, 2024

Particulars	(Rs. In Lacs)	
	Standalone	
	As at 30th september, 2024	As at 31st March, 2024
	Unaudited	Audited
Assets		
Non-current assets		
Property, plant and equipment	5568.860	5941.390
Capital work-in-progress	97.970	97.970
Investment property	5785.720	5676.110
Goodwill	0.000	0.000
Other intangible assets	0.000	0.200
Intangible assets under development	0.000	0.000
Biological assets other than bearer plants	0.000	0.000
Investments accounted for using equity method	0.000	0.000
Non-current financial assets	0.000	
Non-current investments	14082.920	14078.780
Trade receivables, non-current	0.000	0.000
Loans, non-current	24429.740	25233.910
Other non-current financial assets	810.090	910.600
Total non-current financial assets	39322.750	40223.290
Deferred tax assets (net)		0.000
Other non-current assets	822.070	755.780
Total non-current assets	51597.370	52694.740
Current assets		
Inventories	10746.250	11033.590
Current financial asset	0.000	
Current investments	0.000	0.000
Trade receivables, current	32725.340	23606.250
Cash and cash equivalents	5252.120	1598.710
Bank balance other than cash and cash equivalents	1.460	5448.200
Loans, current	6008.890	7005.560
Other current financial assets	29.870	36.370
Total current financial assets	54763.930	37695.090
Current tax assets (net)	2455.400	1777.780
Other current assets	2592.790	1519.560
Total current assets	59812.120	52026.020
Non-current assets classified as held for sale		
Regulatory deferral account debit balances and related deferred tax Assets		
Total assets	111409.490	104720.760
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
Equity share capital	963.040	963.040
Other equity	74214.720	73789.910
Total equity attributable to owners of parent	75177.760	74752.950
Non controlling interest		
Total equity	75177.760	74752.950
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current	1126.550	1395.860
Trade payables, non-current	0.000	0.000
Other non-current financial liabilities	1457.480	1151.460
Total non-current financial liabilities	2584.030	2547.320
Provisions, non-current	73.670	73.670
Deferred tax liabilities (net)	5472.900	4019.240
Deferred government grants, Non-current		0.000
Other non-current liabilities		205.570

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Total non-current liabilities	8130,600	6845,800
Current liabilities		
Current financial liabilities		
Borrowings, current	7637,980	5023,020
Trade payables, current	14582,950	10160,270
Other current financial liabilities	2724,310	3192,900
Total current financial liabilities	24945,240	18376,190
Other current liabilities	3122,670	4712,600
Provisions, current	33,220	33,220
Current tax liabilities (Net)		
Deferred government grants, Current		
Total current liabilities	28101,130	23122,010
Liabilities directly associated with assets in disposal group classified as held for sale		
Regulatory deferral account credit balances and related deferred tax liability		
Total liabilities	36231,730	29967,810
Total equity and liabilities	111409,490	104720,760

For Om Infra Ltd.


Dharam Prakash Kothari
Chairman
DIN No 00035298

Place : New Delhi

Date : 07-11-2024

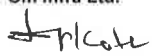
Cash Flow Statement, Indirect

PARTICULARS	Six Months Ended	
	Standalone	
	30-Sep-24	30-Sep-23
	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	2404,330	5797,410
Adjustments for reconcile profit (loss)		0,000
Adjustments for finance costs	1159,240	1180,628
Adjustments for decrease (increase) in inventories	287,340	-2966,011
Adjustments for decrease (increase) in trade receivables, current	-9119,080	2185,523
Adjustments for decrease (increase) in trade receivables, non-current	0,000	0,000
Adjustments for decrease (increase) in other current assets	-1073,230	295,985
Adjustments for decrease (increase) in other non-current assets	-66,280	-23,822
Adjustments for other financial assets, non-current	100,500	-381,668
Adjustments for other financial assets, current	6,510	12,175
Adjustments for other bank balances	778,970	-1814,210
Adjustments for increase (decrease) in trade payables, current	4422,680	-551,082
Adjustments for increase (decrease) in trade payables, non-current	0,000	0,000
Adjustments for increase (decrease) in other current liabilities	-1589,920	-1482,269
Adjustments for increase (decrease) in other non-current liabilities	-205,570	0,000
Adjustments for depreciation and amortisation expense	288,730	313,649
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0,200	0,000
Adjustments for provisions, current	0,000	0,000
Adjustments for provisions, non-current	0,000	0,000
Adjustments for other financial liabilities, current	101,730	154,713
Adjustments for other financial liabilities, non-current	384,360	-247,247
Adjustments for unrealised foreign exchange losses gains	0,000	0,000
Adjustments for dividend income	-0,040	0,000
Adjustments for interest income	-131,290	-161,020
Adjustments for share-based payments	0,000	0,000
Adjustments for fair value losses (gains)	-1,370	0,000
Adjustments for undistributed profits of associates	0,000	0,000
Other adjustments for which cash effects are investing or financing cash flow	0,000	0,000
Other adjustments to reconcile profit (loss)	15,600	-89,071
Other adjustments for non-cash items	0,000	0,000
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-1,740	-1,396
Total adjustments for reconcile profit (loss)	-4642,660	-3575,122
Net cash flows from (used in) operations	-2238,330	2222,287
Dividends received		
Interest paid		
Interest received		
Income taxes (paid) /refund	-677,620	-1157,829
Other inflows (outflows) of cash		
Net cash flows from (used in) operating activities	-2915,950	1064,458
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		-138,000

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Other cash receipts from sales of interests in joint ventures	0.000	
Other cash payments to acquire interests in joint ventures	0.000	
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships		
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	-1.020	-528.036
Proceeds from sales of property, plant and equipment	0.000	5.419
Purchase of property, plant and equipment	-42.480	-749.959
Proceeds from sales of investment property	0.000	0.000
Purchase of investment property	-109.610	
Proceeds from sales of intangible assets	0.000	0.000
Purchase of intangible assets	0.000	0.000
Proceeds from sales of intangible assets under development	0.000	0.000
Purchase of intangible assets under development	0.000	0.000
Proceeds from sales of goodwill	0.000	0.000
Purchase of goodwill	0.000	0.000
Proceeds from biological assets other than bearer plants	0.000	0.000
Purchase of biological assets other than bearer plants	0.000	0.000
Proceeds from government grants	0.000	0.000
Proceeds from sales of other long-term assets	0.000	0.000
Purchase of other long-term assets	0.000	-0.961
Cash advances and loans made to other parties	0.000	0.000
Cash receipts from repayment of advances and loans made to other parties	1800.830	2173.426
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.000	0.000
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.000	0.000
Dividends received	0.040	
Interest received	131.290	161.020
Income taxes paid (refund)	0.000	
Other inflows (outflows) of cash	0.000	
Net cash flows from (used in) investing activities	1779.050	922.909
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	1801.72	-1196.668
Repayments of borrowings	0	0.000
Payments of finance lease liabilities	-38.4	0.000
Payments of lease liabilities	0	-19.200
Dividends paid	0	-481.519
Interest paid	-481.52	-1180.628
Income taxes paid (refund)	-1159.25	0.000
Other inflows (outflows) of cash	0	0.000
Net cash flows from (used in) financing activities	122.550	-2878.016
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-1014.350	-890.649
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	-1014.350	-890.649
Cash and cash equivalents cash flow statement at beginning of period	1598.710	2457.644
Cash and cash equivalents cash flow statement at end of period	584.360	1566.995

For Om Infra Ltd.


Dharam Prakash Kothari
Chairman
DIN No 00035298

Place : New Delhi

Date : 07-11-2024

Other Comprehensive Income			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
	Equity instruments through Other comprehensive income	1.370	1.370
	Income tax relating to items that will not be reclassified to profit or loss	-0.390	-0.390
	Total Amount of items that will not be reclassified to profit and loss	0.980	0.980
2	Income tax relating to items that will not be reclassified to profit or loss	0.000	
3	Amount of items that will be reclassified to profit and loss		
	Changes in Foreign Currency Monetary Item translation difference account(FCMITDA)	-23.42	-45.72
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.000	0.00
5	Total Other comprehensive income	-23.420	-45.720

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Om Infra Limited

Ratios

Ratios	Numerator	Denominator	Current Period	Previous Period	% Variance
Current Ratio	Total Current Assets	Total Current Liabilities	2.13	2.25	-5.40%
Debt-equity ratio	Total Debt	Total Equity-OCI Reserve	0.03	0.04	29.03%
Debt-service coverage ratio	Earnings before Interest, Tax and Exceptional Items	Interest Expense + Principal Repayments made during the year for long term loans	0.32	3.98	-91.88%
Return on Equity ratio %	Profit After Tax	Average of Net worth	1.26%	7.84%	-83.93%
Inventory Turnover ratio	Cost of Goods Sold (Cost of Material Consumed + Purchases + Changes in Inventory + Manufacturing Expenses)	Average of opening & Closing Inventory	2.86	7.08	-59.60%
Trade Receivable turnover ratio	Revenue from operation	Average of opening & Closing Trade receivable	1.37	4.45	-69.33%
Trade Payable turnover ratio	Cost of Materials Consumed (after adjustment of RM Inventory) +Purchases of Stock-in-Trade + Other Expenses	Average of opening & Closing Trade payable	2.68	7.00	-61.72%
Net Capital Turnover ratio	Revenue from operation	Working Capital (Current Assets - Current Liabilities)	1.21	3.67	-66.92%
Net Profit Ratio %	Profit After Tax (after exceptional items)	Revenue from operation	2.47%	5.39%	-54.16%
Return on Capital Employed %	Profit Before Tax+Finance Cost	Average Capital employed*	5.47%	19.42%	-71.84%
Return On Investment %	Income from Investments	Average Total Investment	0.02%	10.93%	-99.80%

*Capital employed includes Equity, Long term Borrowings, Deferred Tax Liabilities, and reduced by Capital Reserve, Investments (other than subsidiary), Cash and Cash Equivalents, Capital Work-in-Progress .

Signature



Ravi Sharma & Co.

CHARTERED ACCOUNTANTS



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casourabhpendaya@gmail.com

Independent Auditor's Review Report on Standalone unaudited quarterly financial results for the quarter and half year ended on 30th September, 2024 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

1. We have reviewed the accompanying statement of unaudited standalone financial results of Om Infra Limited ("the Company") for the quarter and half year ended on September 30, 2024 ("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 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:

S.no.	Company Name
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 (50%)
5.	Om metals SPML JV-Ghana (100%)
6.	OMIL+JSC-(JV) Kameng (60%)
7.	OMIL-JWIL-VKMCPL (JV) (51%)
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, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.





Ravi Sharma & Co.

CHARTERED ACCOUNTANTS



3580, MSB Ka Rasta, 4th crossing,
Johri bazar, Jaipur-302003



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6. The interim financial results of 8 Joint ventures 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. Interim financial results of these reflect total revenues of Rs. 15411.87 lacs, total loss after tax of Rs. 345.97 lacs and total comprehensive loss of Rs. 391.68 lacs for the quarter ended on September 30, 2024 respectively, as considered in the unaudited Standalone financial results. 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. Financial Statements of company includes unaudited financials of one Joint venture Om metals SPML JV-Ghana whose loss after tax is Rs. 2.59 lacs included in financial statements.

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

Sourabh Jain



CA Sourabh Jain
Partner
M. No. 431571
UDIN : 244315718KEZTB5581
Place: DELHI
Date: 07/11/2024

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

PART I

(Rs. in lacs)

S. No.	PARTICULARS	QUARTER ENDED			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Consolidated					
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(unaudited)	(Audited)	
	(1)	(2)	(3)	(4)	(5)	(6)	
1	Income:						
	a) Revenue from operations	23843.200	16948.87	27979.741	40792.070	54659.780	111382.42
	b) Other income	376.570	161.87	998.297	538.440	1132.200	3916.25
	Total income	24219.780	17110.740	28978.048	41330.510	55791.980	115298.670
2	Expenses						
	(a) Cost of materials consumed	8786.020	7951.53	9002.705	16737.550	20146.550	41435.53
	(b) Purchases of stock-in-trade	8.030	1.50	-4.051	9.530	129.850	186.97
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	2344.860	-447.12	527.247	1897.740	1714.099	8311.62
	(d) Employee benefits expense	1002.870	987.84	881.733	1990.710	1714.870	3814.91
	(e) Finance costs	687.590	487.32	842.209	1174.910	1211.070	2483.23
	(f) Depreciation and amortisation expense	142.060	148.20	146.956	290.260	315.460	663.77
	(g) Other expenses	9936.420	6727.58	13443.799	16694.000	24803.870	50033.40
	Total Expenses	22937.850	15858.850	24640.598	36794.700	50035.760	106728.430
3	Total Profit before exceptional items and tax	1281.930	1253.890	4337.450	2535.810	5756.220	8569.240
4	Exceptional items						
5	Total Profit before tax	1281.930	1253.890	4337.450	2535.810	5756.220	8569.240
6	Tax expenses						
	Current Tax	-37.060	0.000	909.889	-37.060	909.890	1677.66
	Deferred tax	926.090	0.000	1067.228	926.090	1067.230	2181.74
	Total Tax Exp.	889.330	0.000	1977.115	889.330	1977.120	3859.400
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	392.600	1253.890	2360.335	1646.480	3779.100	4709.840
9	Profit/(loss) from discontinued operations before tax			0.000			
10	Tax expense of discontinued operations						
11	Net profit/(loss) from discontinued operation after tax	392.600	1253.890	2360.335	1646.480	3779.100	4709.840
12	Share of profit/(loss) of associates and joint ventures accounted for using equity method	0.000		6.177	0.000	18.690	16.73
13	Total profit/(loss) for period	392.600	1253.890	2366.512	1646.480	3797.790	4726.570
14	Other comprehensive income net of taxes	-22.440	-22.30	-44.203	-44.740	-96.420	-165.67
15	Total Comprehensive Income for the period	370.160	1231.590	2322.309	1601.740	3701.370	4560.900
16	Total profit or loss, attributable to						
	Profit or loss, attributable to owners of parent	348.090	1253.42	2368.299	1601.510	3797.380	4715.900
	Total profit or loss, attributable to non-controlling interests	-0.230	0.47	0.203	0.240	0.400	10.67
17	Total Comprehensive income for the period attributable to						
	Comprehensive income for the period attributable to owners of parent	370.390	1231.120	2324.096	1601.500	3700.970	4550.230
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-0.230	0.470	0.203	0.240	0.400	10.670
18	Details of equity share capital						
	Paid-up equity share capital	963.040	963.040	963.040	963.040	963.040	963.040
	Face value of equity share capital	1.000	1.000	1.000	1.000	1.000	1.000
19	Details of debt securities						
	Reserves excluding revaluation reserve	72486.240	72597.380	70421.889	72486.240	70421.890	71306.25
20	Earnings per share						
	Earnings per equity share for continuing operations						
	Basic earnings (loss) per share from continuing operations	0.385	1.278	2.413	1.663	3.843	4.736
	Diluted earnings (loss) per share from continuing operations	0.385	1.278	2.413	1.663	3.843	4.736
	Earnings per equity share for discontinued operations						
	Basic earnings (loss) per share from discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000
	Diluted earnings (loss) per share from discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000
21	Earnings per equity share						
	Basic earnings (loss) per share from continuing and discontinued operations	0.385	1.278	2.413	1.663	3.840	4.736
	Diluted earnings (loss) per share from continuing and discontinued operations	0.385	1.278	2.413	1.663	3.840	4.736
22	Debt Equity Ratio	0.027			0.027	0.154	
23	Debt Service Coverage Ratio	0.333			0.333	1.537	
24	Interest Service Coverage Ratio	1.854			2.158	1.068	
25	Disclosure of notes on financial results						
Note:							

1 The above Unaudited financial Results for the three months and half year ended 30 September 2024 have been reviewed by audit committee and approved by the board of Directors at their meeting held on . 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 Figures for the previous periods have been regrouped, wherever necessary, to conform to the current period classification.

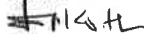
3 "The company has recently secured a significant contract for H.M. components in the Kwar Hydro project in Jammu & Kashmir, valued at Rs. 410 crore (inclusive of taxes).

4 Additionally, project execution has gained momentum after the nationwide monsoon and heavy rainfall. We anticipate substantial progress in the 3rd and the 4th quarter.

5 The company remains committed to explore opportunities in the pumped storage projects and Jal Jeevan Mission mission, aligning with Government of India's recent budget allocations."

6 On deferred tax provisioning, the company has no immediate tax obligation due to the additional deduction allowed for retention money under the Income Tax Act, 1961. However, the company has recognized a deferred tax liability based on future tax provisions that are not expected to result in actual tax outflows. This treatment is necessary as per Ind AS 12

For Om Infra Ltd.



Dharam Prakash Kothari
Chairman
DIN No 00035298

Place : New Delhi

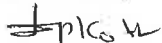
Date : 07-11-2024

Segment wise Revenue, Results and Capital Employed

S.No.	PARTICULARS	QUARTER ENDED			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Consolidated					
Unaudited							Audited
1	Segment Revenue						
	(net sale/income from each segment should be disclosed)						
1	Engineering	21941.240	16213.170	25546.921	38154.410	51292.641	101688.680
2	Real Estate	1901.500	735.700	2432.820	2637.200	3367.140	9667.280
3	Others	0.460	0.000	0.000	0.460	0.000	26.460
4	Road Project	0.000	0.000	0.000	0.000	0.000	0.000
	Total segment revenue	23843.200	16948.870	27979.741	40792.070	54659.781	111382.420
	Less: Inter segment revenue						
	Revenue from operations	23843.200	16948.870	27979.741	40792.070	54659.781	111382.420
2	Segment Result						
	Profit (+) / Loss (-) before tax and interest from each segment						
1	Engineering	1863.572	1871.299	4912.505	3734.871	7072.495	10853.540
2	Real Estate	154.164	-136.438	284.887	17.726	139.327	212.370
3	Others	-48.226	5.813	-217.343	-42.413	-244.523	-29.340
4	Road Project	0.000	0.536	-0.410	0.536	0.000	15.900
	Total Profit before tax	1969.510	1741.210	4979.639	3710.720	6967.299	11052.470
	i, Finance cost	687.590	487.320	642.209	1174.910	1211.069	2483.23
	ii, Other unallocable expenditure net off unallocable income						
	Profit before tax	1281.920	1253.890	4337.430	2535.810	5756.230	8569.240
3	Segment Asset-Segment Liability						
	Segment Asset						
1	Engineering	65730.715	61126.680	63204.397	65730.715	63204.397	57218.940
2	Real Estate	42347.682	42786.760	48145.525	42347.682	48145.525	43116.130
3	Others	4312.862	4639.620	4304.644	4312.862	4304.644	4355.48
4	Road Project	40445.776	40430.710	41424.827	40445.776	41424.827	40925.990
	Total Segment Asset	152837.025	148983.770	157079.383	152837.035	157079.383	145616.540
	Un-Allocable Assets						
	Net Segment Assets	152837.025	148983.770	157079.383	152837.035	157079.383	145616.540
4	Segment Liabilities						
	Segment liabilities						
1	Engineering	9291.264	3968.100	10021.538	9291.264	10021.538	1548.840
2	Real Estate	36220.884	37236.940	40342.211	36220.884	40342.211	37240.750
3	Others	2784.516	3142.290	3059.076	2784.516	3059.076	2925.830
4	Road Project	31091.092	31076.030	32271.644	31091.092	32271.644	31571.840
	Total Segment Liabilities	79387.756	75423.360	85694.469	79387.756	85694.469	73287.260
	Un-allocable Liabilities						
	Net Segment Liabilities	79387.756	75423.360	85694.469	79387.756	85694.469	73287.260
	Disclosure of Notes on Segments						

1 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.



Dharam Prakash Kothari
Chairman
DIN No 00035298

Place : New Delhi

Date : 07-11-2024

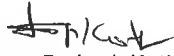
Statement of Assets & Liabilities as at 30th September, 2024

Particulars	(Rs. In Lacs)	
	Consolidated	
	As at 30th September, 2024 (Unaudited)	As at 31st March, 2024 Audited
Assets		
Non-current assets		
Property, plant and equipment	7729,390	7807,81
Capital work-in-progress	97,970	97,97
Investment property	5785,720	5676,12
Goodwill	352,9	352,9
Other intangible assets	36499,430	36500,32
Intangible assets under development		0
Biological assets other than bearer plants		0
Investments accounted for using equity method	1904,510	1904,51
Non-current financial assets		
Non-current investments	2797,840	2793,71
Trade receivables, non-current		0
Loans, non-current	964,090	963,92
Other non-current financial assets	2277,210	2537,71
Total non-current financial assets	6039,140	6295,340
Deferred tax assets (net)		
Other non-current assets	1136,170	1200,44
Total non-current assets	59545,230	59835,410
Current assets		
Inventories	43686,640	45663,99
Current financial asset		
Current investments		0
Trade receivables, current	32950,810	23627,12
Cash and cash equivalents	2174,810	2765,79
Bank balance other than cash and cash equivalents	4683,020	5462,8
Loans, current	1,800	522,75
Other current financial assets	4012,050	3968,99
Total current financial assets	87509,130	36347,450
Current tax assets (net)	2789,560	1933,67
Other current assets	2993,130	1836,02
Total current assets	93291,820	85781,130
Non-current assets classified as held for sale		
Regulatory deferral account debit balances and related deferred tax Assets		
Total assets	152837,050	145616,540
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
Equity share capital	963,040	963,04
Other equity	72486,240	71366,25
Total equity attributable to owners of parent	73449,280	72329,290
Non controlling interest	4567,240	4566,99
Total equity	78016,520	76896,280
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current	1138,910	1408,22
Trade payables, non-current		0
Other non-current financial liabilities	1066,030	1011,12
Total non-current financial liabilities	2204,940	2419,340
Provisions, non-current	73,67	73,67
Deferred tax liabilities (net)	5338,000	4410,63
Deferred government grants, Non-current		0
Other non-current liabilities		205,57

→ PICOL

Total non-current liabilities	7616.610	7109.210
Current liabilities		
Current financial liabilities		
Borrowings, current	9112.640	6025.96
Trade payables, current	15057.690	10117.71
Other current financial liabilities	1875.370	3319.81
Total current financial liabilities	26045.700	19463.480
Other current liabilities	41125.000	42114.35
Provisions, current	33.22	33.22
Current tax liabilities (Net)		
Deferred government grants, Current		
Total current liabilities	67203.920	61611.050
Liabilities directly associated with assets in disposal group classified as held for sale		
Regulatory deferral account credit balances and related deferred tax liability		
Total liabilities	74820.530	68720.260
Total equity and liabilities	152837.050	145616.540

For Om Infra Ltd.



Dharam Prakash Kothari
Chairman
DIN No 00035298

Place : New Delhi

Date : 07-11-2024

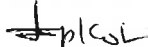
Cash Flow Statement, Indirect

PARTICULARS	Six Months Ended	
	Consolidated	
	30-Sep-24	30-Sep-23
	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	2535.82	5756.229
Adjustments for reconcile profit (loss)		
Adjustments for finance costs	1174.91	1211.069
Adjustments for decrease (increase) in inventories	1977.35	-1125.171
Adjustments for decrease (increase) in trade receivables, current	-9323.68	2168.915
Adjustments for decrease (increase) in trade receivables, non-current		
Adjustments for decrease (increase) in other current assets	-1157.11	-433.087
Adjustments for decrease (increase) in other non-current assets	64.27	-45.450
Adjustments for other financial assets, non-current	260.5	-381.255
Adjustments for other financial assets, current	-43.06	12.174
Adjustments for other bank balances	779.78	-1813.320
Adjustments for increase (decrease) in trade payables, current	4939.97	-1097.078
Adjustments for increase (decrease) in trade payables, non-current		
Adjustments for increase (decrease) in other current liabilities	-989.35	-1810.347
Adjustments for increase (decrease) in other non-current liabilities	-205.57	
Adjustments for depreciation and amortisation expense	290.26	315.455
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	2.54	
Adjustments for provisions, current		
Adjustments for provisions, non-current		
Adjustments for other financial liabilities, current	101.53	8.844
Adjustments for other financial liabilities, non-current	133.24	-250.016
Adjustments for unrealised foreign exchange losses gains	0	
Adjustments for dividend income	-0.04	
Adjustments for interest income	-202.16	-163.418
Adjustments for share-based payments	0	
Adjustments for fair value losses (gains)	-1.37	
Adjustments for undistributed profits of associates	0	-18.688
Other adjustments for which cash effects are investing or financing cash flow		
Other adjustments to reconcile profit (loss)	-281.920	
Other adjustments for non-cash items		-89.071
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-1,740	-1,396
Total adjustments for reconcile profit (loss)	-2481.650	-3511.840
Net cash flows from (used in) operations	54.170	2244.389
Dividends received		
Interest paid		
Interest received		
Income taxes (paid) /refund	-818.23	-1209.866
Other inflows (outflows) of cash		
Net cash flows from (used in) operating activities	-764.060	1034.523
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		-138,000

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Other cash receipts from sales of interests in joint ventures		
Other cash payments to acquire interests in joint ventures		
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships		
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	-1.02	-545,327
Proceeds from sales of property, plant and equipment	0	5,419
Purchase of property, plant and equipment	-42.48	-1289,767
Proceeds from sales of investment property	0	
Purchase of investment property	-109.61	
Proceeds from sales of intangible assets		
Purchase of intangible assets		
Proceeds from sales of intangible assets under development		
Purchase of intangible assets under development		
Proceeds from sales of goodwill		
Purchase of goodwill		
Proceeds from biological assets other than bearer plants		
Purchase of biological assets other than bearer plants		
Proceeds from government grants		
Proceeds from sales of other long-term assets		
Purchase of other long-term assets		
Cash advances and loans made to other parties		
Cash receipts from repayment of advances and loans made to other parties	520.78	7,700
Cash payments for future contracts, forward contracts, option contracts and swap contracts		
Cash receipts from future contracts, forward contracts, option contracts and swap contracts		
Dividends received	0.04	
Interest received	202.18	163,418
Income taxes paid (refund)		
Other inflows (outflows) of cash		
Net cash flows from (used in) investing activities	569,890	-1796,557
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries	0.25	
Payments from changes in ownership interests in subsidiaries		
Proceeds from issuing shares		
Proceeds from issuing other equity instruments	1297.79	
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		-3720,316
Repayments of borrowings		0,000
Payments of finance lease liabilities		
Payments of lease liabilities	-38.4	
Dividends paid	-481.53	-481,519
Interest paid	-1174.92	-1211,069
Income taxes paid (refund)		
Other inflows (outflows) of cash		5875,000
Net cash flows from (used in) financing activities	-396,810	462,096
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-590,980	-299,938
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	-590,980	-299,938
Cash and cash equivalents cash flow statement at beginning of period	2765.79	3131,384
Cash and cash equivalents cash flow statement at end of period	2174.810	2831,446

For Om Infra Ltd.



Dharam Prakash Kothari
Chairman
DIN No 00035298

Place : New Delhi

Date : 07-11-2024

Other Comprehensive Income			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
	Equity instruments through Other comprehensive income	1.370	1.370
	Income tax relating to items that will not be reclassified to profit or loss	-0.390	-0.390
	Total Amount of items that will not be reclassified to profit and loss	0.980	0.980
2	Income tax relating to items that will not be reclassified to profit or loss	0.000	
3	Amount of items that will be reclassified to profit and loss		
	Changes in Foreign Currency Monetary Item translation difference account(FCMITDA)	-23.42	-45.72
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.000	0.00
5	Total Other comprehensive income	-23.420	-45.720

J/C/L



Independent Auditor's Review Report on Consolidated unaudited financial results for quarter and half year ended on 30th September, 2024 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

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of Om Infra Limited ("the Group") for the quarter and half year ended on September 30, 2024 ("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 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.





Ravi Sharma & Co.

CHARTERED ACCOUNTANTS



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6. The interim financial results of 8 Joint ventures 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. Interim financial results of these reflect total revenues of Rs. 15411.87 lacs, total loss after tax of Rs. 345.97 lacs and total comprehensive loss of Rs. 391.68 lacs for the quarter ended on September 30, 2024 respectively, as considered in the unaudited Standalone financial results. 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. Financial Statements of company includes unaudited financials of one Joint venture Om metals SPML JV-Ghana whose loss after tax is Rs. 2.59 lacs included in financial statements.

7. Interim financial results of 6 subsidiaries included in the Statement, whose interim financial results reflect total revenues of Rs. 4317.17 lacs, total Profit after tax of Rs. 695.43 Lacs and total comprehensive loss of Rs. 695.43 Lacs for quarter ended September 30, 2024 respectively, as considered in the unaudited consolidated 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.

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

Sourabh Jain



CA Sourabh Jain
Partner
M. No. 431571
UDIN: 24431571BKEZTC9616
Place: DELHI
Date: 07/11/2024



We also performed procedures in accordance with the circular No CIR/CFD/CMDI/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

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

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

5. Based on our review of the Statement conducted as stated above and based on the consideration of the reports of other auditors referred to in paragraph 6 & 7 below and except for the possible effects of the matter described in paragraph 8 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.

