



OM INFRA LIMITED

(Formerly known as OM METALS INFRAPROJECTS LIMITED)

CIN: L27203RJ1971PLC003414

Regd. Office: 3rd Floor, A-Block, Om Tower, Church Road, M.I. Road, Jaipur-302001

Tel:+91-141-2996468

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

Date: 10th November, 2025

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, 2025

With reference to the above captioned subject, we would like to inform you that at the Board Meeting held today on 10 November, 2025, 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, 2025.

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, 2025.

Further, the Board Meeting commenced at 4:55 P.M. and concluded at 5:20 P.M.

Kindly take the same on your records.

Thanking You
Yours faithfully

For Om Infra Limited

Dharam Prakash Kothari
Chairman
DIN: 00035298

| S. No. | PARTICULARS | QUARTER ENDED | | | Half Year Ended | | Year Ended 31.03.2025 |
|--------|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|
| | | 30.09.2025 | 30.06.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 | |
| | | (Unaudited) (1) | (Unaudited) (2) | (Unaudited) (3) | (Unaudited) (4) | (unaudited) (5) | |
| | | STANDALONE | | | | | (Audited) (6) |
| 1 | Income | | | | | | |
| | a) Revenue from operations | 11123.360 | 9977.70 | 22063.670 | 21101.060 | 38457.660 | 66627.77 |
| | b) Other income | 122.090 | 506.86 | 330.680 | 628.950 | 425.630 | 3166.16 |
| | Total Income | 11245.450 | 10484.56 | 22394.350 | 21730.010 | 38883.290 | 69793.94 |
| 2 | Expenses | | | | | | |
| | (a) Cost of materials consumed | 5353.320 | 4919.81 | 8694.830 | 10273.130 | 16508.120 | 28204.39 |
| | (b) Purchases of stock-in-trade | 0.000 | 8.99 | 8.030 | 8.990 | 9.530 | 177.85 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | -328.830 | -566.51 | 981.700 | -895.340 | 207.730 | 1235.08 |
| | (d) Employee benefits expense | 1013.610 | 1029.78 | 957.409 | 2043.390 | 1901.660 | 3993.05 |
| | (e) Finance costs | 468.439 | 471.44 | 680.880 | 939.880 | 1159.250 | 2187.29 |
| | (f) Depreciation and amortisation expense | 111.048 | 109.91 | 141.290 | 220.960 | 288.730 | 558.75 |
| | (g) Other expenses | | | | | | |
| | Total Expenses | 4438.617 | 4453.12 | 9839.320 | 8891.740 | 16403.940 | 29659.87 |
| 3 | Total Profit before exceptional items and tax | 11056.204 | 10426.55 | 21303.459 | 21482.750 | 36478.960 | 66016.28 |
| 4 | Exceptional items | 189.246 | 58.01 | 1090.891 | 247.260 | 2404.330 | 3777.65 |
| 5 | Total Profit before tax | 189.246 | 58.01 | 1090.891 | 247.260 | 2404.330 | 3777.65 |
| 6 | Tax expenses | | | | | | |
| | Current Tax | 176.660 | -41.03 | 0.000 | 135.630 | 0.000 | 289.15 |
| | Deferred tax | -629.996 | -0.01 | 1453.270 | -630.010 | 1453.270 | -121.76 |
| | Total Tax Exp. | -453.336 | -41.04 | 1453.270 | -494.380 | 1453.270 | 167.390 |
| 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 | 642.582 | 99.06 | -362.379 | 741.640 | 951.060 | 3610.26 |
| 9 | Profit (loss) from discontinued operations before tax | | 0.000 | | | | 0.00 |
| 10 | Tax expense of discontinued operations | | | | | | 0.00 |
| 11 | Net profit (loss) from discontinued operation after tax | 642.582 | 99.06 | -362.379 | 741.640 | 951.060 | 3610.26 |
| 12 | Share of profit (loss) of associates and joint ventures accounted for using equity method | | | | | | |
| 13 | Total profit (loss) for period | 642.582 | 99.06 | -362.379 | 741.640 | 951.060 | 3610.26 |
| 14 | Other comprehensive income net of taxes | -32.750 | -38.28 | -22.440 | -71.030 | -44.740 | -180.00 |
| 15 | Total Comprehensive Income for the period | 609.832 | 60.78 | -384.819 | 670.610 | 906.320 | 3430.26 |
| 16 | Total profit or loss, attributable to | | | | | | |
| | Profit or loss, attributable to owners of parent | 642.582 | 99.06 | -362.379 | 741.640 | 951.060 | 3610.26 |
| | 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 | 609.832 | 60.78 | -384.819 | 670.610 | 906.320 | 3430.26 |
| | 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 | 963.040 | 963.040 | 963.040 | 963.04 |
| | Face value of equity share capital | 1.00 | 1.00 | 1.000 | 1.000 | 1.00 | 1.00 |
| 19 | Details of debt securities | | | | | | |
| | Reserves excluding revaluation reserve | 77024.05 | 76799.44 | 74214.720 | 77024.050 | 74214.720 | 76738.65 |
| 20 | Earnings per share | | | | | | |
| | Earnings per equity share for continuing operations | | | | | | |
| | Basic earnings (loss) per share from continuing operations | 0.63 | 0.06 | -0.40 | 0.70 | 0.94 | 3.56 |
| | Diluted earnings (loss) per share from continuing operations | 0.63 | 0.06 | -0.40 | 0.70 | 0.94 | 3.56 |
| | 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 | 0.00 |
| | Diluted earnings (loss) per share from discontinued operations | 0.00 | 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 | 0.63 | 0.063 | -0.40 | 0.70 | 0.94 | 3.56 |
| | Diluted earnings (loss) per share from continuing and discontinued operations | 0.63 | 0.063 | -0.40 | 0.70 | 0.94 | 3.56 |
| 22 | Debt Equity Ratio | 0.030 | 0.03 | 0.026 | 0.030 | 0.026 | 0.10 |
| 23 | Debt Service Coverage Ratio | 0.450 | 0.25 | 0.323 | 0.450 | 0.323 | 0.60 |
| 24 | Interest Service Coverage Ratio | 1.260 | 1.12 | 1.602 | 1.260 | 2.074 | 2.73 |
| 25 | Disclosure of notes on financial results | | | | | | |

Note:

1 The above audited Results for Quarter and year ended 30th September 2025 have been reviewed by audit committee and approved by the board of Directors at their respective meeting held on 10th November 2025. The above Results have been audited by the statutory auditors of the company, as required under Regulation 33 of SEBI(Listing obligations & Disclosure Requirements) Regulations 2015. The auditor report of the statutory auditor is qualified on certain matters.

2 After the approval of Govt of India for additional fund allocation towards Jal Jeevan Mission projects the work flow is seeing a positive acceleration as fund release for existing projects has also started.

3 Company has always endeavoured not to slow down the progress at projects even after the paucity of funds by the state governments and this caused the expenses booking in the project and the funds are progressively getting released now in FY 25-26.

4 The company is targeting to secure more hydro mechanical projects in hydro power and pumped storage projects space and water infrastructure projects.

5 The current FY of 2025-26 is likely to witness faster pace in project execution which was somehow affected in 2024-25 due to elections, unprecedented monsoon and heat wave among other factors.

6 Previous year/ quarter figures have been regrouped/reclassified/Rearranged where ever necessary.

Figures for the quarters ended 30th Sep, 2025 and 30th Sep, 2024 are the balancing figures between the unaudited figures for the half year ended on that date and the published, unaudited year-to-date figures upto the end of 1st quarter of the respective financial year.

For Om Infra Ltd.

Dharm Prakash Kothari
Din: 00035298
Chairman

Place : New Delhi

Date : 10.11.2025

Segment wise Revenue, Results and Capital Employed

| S.No. | PARTICULARS | QUARTER ENDED | | | Half Year Ended | | (Rs. in lacs) |
|----------|---|-------------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|
| | | 30.09.2025 | 30.06.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 | Year Ended 31.03.2025 |
| | | Standalone Unaudited | | | | | Audited |
| 1 | Segment Revenue | | | | | | |
| | (net sale/Income from each segment should be disclosed) | | | | | | |
| 1 | Engineering | 11123.360 | 9839.200 | 21926.71 | 20962.560 | 38121.400 | 65812.68 |
| 2 | Real Estate | 0.000 | 138.500 | 136.500 | 138.500 | 335.800 | 815.09 |
| 3 | Others | 0.000 | 0.000 | 0.460 | 0.000 | 0.460 | 0.00 |
| | Total segment revenue | 11123.360 | 9977.700 | 22063.670 | 21101.060 | 38457.660 | 66627.770 |
| | Less: Inter segment revenue | | | | | | |
| | Revenue from operations | 11123.360 | 9977.700 | 22063.670 | 21101.060 | 38457.660 | 66627.770 |
| 2 | Segment Result | | | | | | |
| | Profit (+) / Loss (-) before tax and Interest from each segment | | | | | | |
| 1 | Engineering | 711.580 | 569.340 | 1839.200 | 1280.920 | 3717.130 | 6169.50 |
| 2 | Real Estate | -53.900 | -39.880 | -35.160 | -93.780 | -99.920 | -204.56 |
| 3 | Others | 0.000 | 0.000 | -32.270 | 0.000 | -53.630 | 0.00 |
| | Total Profit before tax | 657.680 | 529.460 | 1771.770 | 1187.140 | 3563.580 | 5964.940 |
| | i. Finance cost | 468.440 | 471.44 | 680.88 | 939.880 | 1159.250 | 2187.29 |
| | ii. Other unallocable expenditure net off unallocable income | | | | | | |
| | Profit before tax | 189.240 | 58.020 | 1090.890 | 247.260 | 2404.330 | 3777.650 |
| 3 | Segment Asset-Segment Liability | | | | | | |
| | Segment Asset | | | | | | |
| 1 | Engineering | 104859.580 | 107245.970 | 105800.190 | 104859.580 | 105800.190 | 103007.21 |
| 2 | Real Estate | 4434.940 | 4435.120 | 4992.530 | 4434.940 | 4992.530 | 4566.00 |
| 3 | Others | 0.000 | 0.000 | 616.770 | 0.000 | 616.770 | 0.00 |
| | Total Segment Asset | 109294.520 | 111681.090 | 111409.490 | 109294.520 | 111409.490 | 107573.21 |
| | Un-Allocable Assets | | | | | | |
| | Net Segment Assets | 109294.520 | 111681.090 | 111409.490 | 109294.520 | 111409.490 | 107573.21 |
| 4 | Segment Liabilities | | | | | | |
| | Segment liabilities | | | | | | |
| 1 | Engineering | 29998.190 | 32655.500 | 34656.150 | 29998.190 | 34656.150 | 28535.08 |
| 2 | Real Estate | 1309.240 | 1263.120 | 1539.600 | 1309.240 | 1539.600 | 1336.44 |
| 3 | Others | 0.000 | 0.000 | 35.990 | 0.000 | 35.990 | 0.00 |
| | Total Segment Liabilities | 31307.430 | 33918.620 | 36231.740 | 31307.430 | 36231.740 | 29871.52 |
| | Un-allocable Liabilities | | | | | | |
| | Net Segment Liabilities | 31307.430 | 33918.620 | 36231.740 | 31307.430 | 36231.740 | 29871.52 |
| | Disclosure of Notes on Segments | | | | | | |

1. 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.

Dharm Prakash Kothari
Dharm Prakash Kothari
Din: 00035298
Chairman

Place : New Delhi

Date : 10.11.2025

Statement of Assets & Liabilities as at 30th September, 2025


| Particulars | (Rs. In Lacs) | |
|--|--|--|
| | Standalone | |
| | As at 30th september, 2025 (Unaudited) | As at 31st March, 2025 (Audited) |
| Assets | | |
| Non-current assets | | |
| Property, plant and equipment | 5069.430 | 5116.41 |
| Capital work-in-progress | 114.030 | 97.96 |
| Investment property | 5725.490 | 5626.86 |
| Goodwill | 0.000 | 0.00 |
| Other intangible assets | 0.000 | 0.00 |
| Intangible assets under development | 0.000 | 0.00 |
| Biological assets other than bearer plants | 0.000 | 0.00 |
| Investments accounted for using equity method | 0.000 | 0.00 |
| Non-current financial assets | | |
| Non-current investments | 13997.030 | 14033.23 |
| Trade receivables, non-current | 0.000 | 0.00 |
| Loans, non-current | 25117.660 | 24890.38 |
| Other non-current financial assets | 708.790 | 722.48 |
| Total non-current financial assets | 39823.480 | 39646.09 |
| Deferred tax assets (net) | | 0.00 |
| Other non-current assets | 1085.030 | 895.39 |
| Total non-current assets | 51817.460 | 51382.71 |
| Current assets | | |
| Inventories | 11250.880 | 10399.53 |
| Current financial asset | | |
| Current investments | 0.000 | 0.00 |
| Trade receivables, current | 28343.460 | 28313.92 |
| Cash and cash equivalents | 578.520 | 2550.27 |
| Bank balance other than cash and cash equivalents | 6074.120 | 5233.02 |
| Loans, current | 6030.550 | 6024.00 |
| Other current financial assets | 32.250 | 64.07 |
| Total current financial assets | 52309.780 | 42185.28 |
| Current tax assets (net) | 2497.260 | 2249.55 |
| Other current assets | 2670.020 | 1356.15 |
| Total current assets | 57477.060 | 56190.51 |
| Non-current assets classified as held for sale | | |
| Regulatory deferral account debit balances and related deferred tax Assets | | |
| Total assets | 109294.520 | 107573.22 |
| Equity and liabilities | | |
| Equity | | |
| Equity attributable to owners of parent | | |
| Equity share capital | 963.04 | 963.04 |
| Other equity | 77024.050 | 76738.65 |
| Total equity attributable to owners of parent | 77987.090 | 77701.69 |
| Non controlling interest | | |
| Total equity | 77987.090 | 77701.69 |
| Liabilities | | |
| Non-current liabilities | | |
| Non-current financial liabilities | | |
| Borrowings, non-current | 604.660 | 1029.17 |
| Trade payables, non-current | 0.000 | 0.00 |

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| | | |
|---|------------------|------------------|
| Other non-current financial liabilities | 2044.320 | 1330.52 |
| Total non-current financial liabilities | 2648.98 | 2359.69 |
| Provisions, non-current | 80.22 | 80.22 |
| Deferred tax liabilities (net) | 3265.080 | 3894.81 |
| Deferred government grants, Non-current | 0.000 | 0.00 |
| Other non-current liabilities | 0.000 | 0.00 |
| Total non-current liabilities | 5994.280 | 6334.72 |
| Current liabilities | | |
| Current financial liabilities | | |
| Borrowings, current | 9880.910 | 6741.25 |
| Trade payables, current | 9785.190 | 12016.43 |
| Other current financial liabilities | 2426.870 | 1987.54 |
| Total current financial liabilities | 22092.97 | 20745.23 |
| Other current liabilities | 3101.490 | 2736.96 |
| Provisions, current | 54.870 | 54.62 |
| Current tax liabilities (Net) | 63.820 | |
| Deferred government grants, Current | | |
| Total current liabilities | 25313.15 | 23536.81 |
| 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 | 31307.43 | 29871.53 |
| Total equity and liabilities | 109294.52 | 107573.22 |

For Om Infra Ltd.

Place : New Delhi



Date : 10.11.2025

Dharm Prakash Kothari
Din: 00035298
Chairman

Cash Flow Statement, Indirect

| PARTICULARS | Six Months Ended | |
|--|------------------|------------------|
| | Standalone | |
| | 30-Sep-25 | 30-Sep-24 |
| | 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 | 247.260 | 2404.330 |
| Adjustments for reconcile profit (loss) | | |
| Adjustments for finance costs | 939.870 | 1159.240 |
| Adjustments for decrease (increase) in inventories | -851.350 | 287.340 |
| Adjustments for decrease (increase) in trade receivables, current | -29.550 | -9119.080 |
| Adjustments for decrease (increase) in trade receivables, non-current | | 0.000 |
| Adjustments for decrease (increase) in other current assets | -1313.880 | -1073.230 |
| Adjustments for decrease (increase) in other non-current assets | | -66.280 |
| Adjustments for other financial assets, non-current | | 100.500 |
| Adjustments for other financial assets, current | 31.81 | 6.510 |
| Adjustments for other bank balances | -841.100 | 778.970 |
| Adjustments for increase (decrease) in trade payables, current | -2231.250 | 4422.680 |
| Adjustments for increase (decrease) in trade payables, non-current | | 0.000 |
| Adjustments for increase (decrease) in other current liabilities | 364.780 | -1589.920 |
| Adjustments for increase (decrease) in other non-current liabilities | -189.650 | -205.570 |
| Adjustments for depreciation and amortisation expense | 220.960 | 288.730 |
| Adjustments for impairment loss reversal of impairment loss recognised in profit or loss | | 0.200 |
| Adjustments for provisions, current | | 0.000 |
| Adjustments for provisions, non-current | | 0.000 |
| Adjustments for other financial liabilities, current | -10.300 | 101.730 |
| Adjustments for other financial liabilities, non-current | | 384.360 |
| Adjustments for unrealised foreign exchange losses gains | | 0.000 |
| Adjustments for dividend income | 0.050 | -0.040 |
| Adjustments for interest income | -188.530 | -131.290 |
| Adjustments for share-based payments | | 0.000 |
| Adjustments for fair value losses (gains) | | -1.370 |
| 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) | | 15.600 |
| Other adjustments for non-cash items | -1.890 | 0.000 |
| Share of profit and loss from partnership firm or association of persons or limited liability partnerships | | -1.740 |
| Total adjustments for reconcile profit (loss) | -4100.030 | -4642.660 |
| Net cash flows from (used in) operations | -3852.770 | -2238.330 |

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| | | |
|---|------------------|------------------|
| Dividends received | | |
| Interest paid | | |
| Interest received | | |
| Income taxes (paid) /refund | -319.520 | -677.620 |
| Other inflows (outflows) of cash | | |
| Net cash flows from (used in) operating activities | -4172.290 | -2915.950 |
| 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 | 37.170 | 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 |
| Proceeds from sales of property, plant and equipment | | 0.000 |
| Purchase of property, plant and equipment | -288.680 | -42.480 |
| Proceeds from sales of investment property | | 0.000 |
| Purchase of investment property | | -109.610 |
| 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 | | 1800.830 |
| Cash payments for future contracts, forward contracts, option contracts and swap contracts | -233.820 | 0.000 |

← North

| | | |
|--|------------------|------------------|
| Cash receipts from future contracts, forward contracts, option contracts and swap contracts | | 0.000 |
| Dividends received | 0.050 | 0.040 |
| Interest received | 183.080 | 131.290 |
| Income taxes paid (refund) | | 0.000 |
| Other inflows (outflows) of cash | 13.680 | 0.000 |
| Net cash flows from (used in) investing activities | -288.520 | 1779.050 |
| 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 | 3139.65 | 1801.72 |
| Repayments of borrowings | -424.5 | 0 |
| Payments of finance lease liabilities | | -38.4 |
| Payments of lease liabilities | -6 | 0 |
| Dividends paid | | -481.52 |
| Interest paid | -937.84 | -1159.25 |
| Income taxes paid (refund) | | |
| Other inflows (outflows) of cash | 717.75 | 0 |
| Net cash flows from (used in) financing activities | 2489.060 | 122.550 |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | -1971.750 | -1014.350 |
| 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 | -1971.750 | -1014.350 |
| Cash and cash equivalents cash flow statement at beginning of period | 2550.270 | 1598.710 |
| Cash and cash equivalents cash flow statement at end of period | 578.520 | 584.360 |

For Om Infra Ltd.

Place : New Delhi



Date : 10.11.2025

Dharm Prakash Kothari

Din: 00035298

Chairman

| 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 | 01-07-2025 | 01-04-2025 | |
| B | Date of end of reporting period | 30-09-2025 | 30-09-2025 | |
| 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 | -1.230 | | 0.970 |
| | Income tax relating to items that will not be reclassified to profit or loss | 0.350 | | -0.280 |
| 2 | Total Amount of items that will not be reclassified to profit and loss | -0.880 | | 0.690 |
| 3 | Amount of items that will be reclassified to profit or loss | | | |
| | Changes in Foreign Currency Monetary Item translation difference account(FCMITDA) | -31.87 | | -71.72 |
| 4 | Total Amount of items that will be reclassified to profit and loss | | | |
| 5 | Income tax relating to items that will be reclassified to profit or loss | 0.000 | | 0.00 |
| | Total Other comprehensive income | -32.750 | | -71.030 |

For Om Infra Ltd.



Dharm Prakash Kothari
Din: 00035298
Chairman

Place : New Delhi

Date : 10:11.2025



Ravi Sharma & Co.

CHARTERED ACCOUNTANTS



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



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casourabhpandaya@gmail.com

Independent Auditor's Review Report on Standalone unaudited financial results for the quarter and Half Yearly ended on 30th September ,2025, of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

LIMITED REVIEW REPORT

To the Board of Directors of

Om Infra Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Om Infra Limited (hereinafter referred to as "the Company") which includes the interim financial statements of 9 joint operations consolidated on proportionate basis for the quarter and half year ended on September 30th, 2025 ("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 as amended the listing regulations.
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. | Joint Operation Name |
|-------|--|
| 1. | SPML-OM METALS (JV) Ujjain (100%) |
| 2. | Om metals SPML Joint Venture Rwanda (100%) |
| 3. | Omil-JV Shahpurkhadi (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. | BRCCL-OMIL-DARA JV (59%) |

5. These financial statements also include only profit of Rs. 50.50 Lacs from joint ventures which are reviewed by other auditors as mentioned below:

| S.No. | Joint Venture Name |
|-------|--------------------------|
| 1. | VKMCPL-OMIL(Pench-II) JV |
| 2. | PCIPL-OMIL-SLI (JV) |
| 3. | Om Metal consortium (PF) |

6. Based on our review of the Statement conducted as stated above and based on the consideration of the reports of other auditors referred in paragraph 7 to 9 below, nothing has come to our attention except matters specified in paragraph 10 to 11 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.
7. The Company has a branch in Nepal whose books of account and related records were not made available for our audit. Consequently, we were unable to verify the accuracy and completeness of the financial information pertaining to the Nepal branch. As stated in the financial statements, revenue from operations of ₹ 197.03 lacs pertaining to the Nepal branch has been included in the total revenue from operations of the Company. Due to the unavailability of audit evidence, we are unable to determine whether any adjustments might be necessary in respect of revenue, expenses, assets, liabilities, and the corresponding disclosures relating to the Nepal branch included in the accompanying financial statements. We modify our opinion on the same.





Ravi Sharma & Co.

CHARTERED ACCOUNTANTS



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



+91-9667464434



casourabhpendaya@gmail.com

8. The interim financial results of 2 joint operation have not been reviewed by respective auditors. Unaudited financials have been included in financial results for the quarter ended and half year ended as on 30th September 2025. Interim financial results of these reflect total revenue from operations of Rs. 0.00, total profit after tax of Rs. 62.95 lacs and total comprehensive profit of Rs. 62.95 lacs for the half year ended on September 30th,2025 respectively, as considered in the unaudited Standalone financial results. Our conclusion on the Statement is not modified in respect of the above matter.
9. The interim financial results of 7 Joint operations 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 revenue from operations of Rs 7300.32 lacs, total loss after tax of Rs. 74.98 lacs and total comprehensive Income of Rs. -146.70 lacs for the half year ended on September 30th,2025 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.
10. The Internal Audit Report for the period under review has been submitted to us today only i.e. 10th Nov,2025. Accordingly, we are unable to comment on the observations, if any, made by the internal auditors. Further, it has been observed that the Company's internal audit policies and internal financial controls are not adequately established or operating effectively. We have modified our opinion in respect of the same.
11. Company has recognised unbilled revenue (UBR) of Rs. 4149.92 Lacs for the period ended 30th Sep,2025, of which company does not have any approval from respective project authority. We have modified our opinion in respect of the same.





Ravi Sharma & Co.

CHARTERED ACCOUNTANTS



3580, MSB Ka Rasta, 4th crossing,
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+91-9667464434



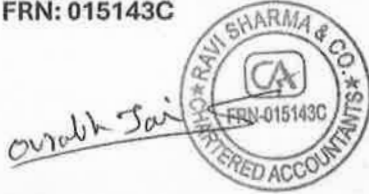
casourabhpandaya@gmail.com

12. The standalone financial results of the company for the half year ended 30th September, 2025 and quarter ended on 30th June 2025 were reviewed by us.

For Ravi Sharma & Co.

Chartered Accountants

FRN: 015143C



CA Sourabh Jain

Partner

M. No. 431571

UDIN: 25431571BMOLWU2248

Place: DELHI

Date: 10/11/2025

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025
PART I (Rs. In lacs)

| S. No. | PARTICULARS | QUARTER ENDED | | | Half Year Ended | | Year Ended |
|--------|--|------------------|-----------------|-----------------|------------------|-----------------|-----------------|
| | | 30.09.2025 | 30.06.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 | 31.03.2025 |
| | | Consolidated | | | | | |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (unaudited) | (Audited) | |
| | (1) | (2) | (3) | (4) | (5) | (6) | |
| 1 | Income | | | | | | |
| | a) Revenue from operations | 12379.470 | 10434.12 | 23843.20 | 22813.590 | 40792.07 | 71266.18 |
| | b) Other income | 155.080 | 524.61 | 376.57 | 679.670 | 538.44 | 3599.15 |
| | Total income | 12534.530 | 10958.73 | 24219.78 | 23493.260 | 41330.51 | 74865.33 |
| 2 | Expenses | | | | | | |
| | (a) Cost of materials consumed | 5470.090 | 5086.49 | 8788.02 | 10556.580 | 16737.55 | 28685.03 |
| | (b) Purchases of stock-in-trade | 0.000 | 8.99 | 8.03 | 8.990 | 9.53 | 182.20 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in- | 625.750 | -238.17 | 2344.86 | 387.580 | 1897.74 | 5851.97 |
| | (d) Employee benefits expense | 1061.200 | 1085.83 | 1002.87 | 2127.030 | 1990.71 | 4174.45 |
| | (e) Finance costs | 459.880 | 479.19 | 687.59 | 939.070 | 1174.91 | 2216.03 |
| | (f) Depreciation and amortisation expense | 111.820 | 110.68 | 142.06 | 222.500 | 290.26 | 561.82 |
| | (g) Other expenses | 4551.790 | 4585.16 | 9986.42 | 9136.950 | 16694.00 | 30352.34 |
| | Total Expenses | 12280.530 | 11098.17 | 22937.85 | 23378.700 | 38794.70 | 72023.84 |
| 3 | Total Profit before exceptional items and tax | 254.000 | -139.44 | 1281.93 | 114.560 | 2535.81 | 2841.49 |
| 4 | Exceptional Items | | | | | | |
| 5 | Total Profit before tax | 254.000 | -139.44 | 1281.93 | 114.560 | 2535.81 | 2841.49 |
| 6 | Tax expenses | | | | | | |
| | Current Tax | 353.320 | -41.03 | -37.66 | 312.290 | -37.66 | 268.99 |
| | Deferred tax | -799.870 | -0.01 | 928.99 | -799.880 | 928.99 | -1024.12 |
| | Total Tax Exp. | -446.550 | -41.04 | 889.33 | -487.590 | 889.33 | -755.13 |
| 7 | Net movement in regulatory deferral account balances related to profit or loss | | | | | | |
| | Net Profit/Loss for the period from continuing operations | 700.550 | -98.40 | 392.60 | 602.150 | 1646.48 | 3596.62 |
| 9 | Profit/(loss) from discontinued operations before tax | 0.000 | 0.00 | 0.00 | 0.000 | 0.00 | 0.000 |
| 10 | Tax expense of discontinued operations | 0.000 | 0.00 | 0.00 | 0.000 | 0.00 | 0.000 |
| 11 | Net profit/(loss) from discontinued operation after tax | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 12 | Share of profit/(loss) of associates and joint ventures accounted for using equity method | | | 0.00 | | 0.00 | -5.83 |
| 13 | Total profit/(loss) for period | 700.550 | -98.400 | 392.600 | 602.150 | 1646.480 | 3590.790 |
| 14 | Other comprehensive income net of taxes | -32.750 | -38.28 | -22.44 | -71.030 | -44.74 | -180.00 |
| 15 | Total Comprehensive Income for the period | 667.80 | -136.68 | 370.16 | 531.120 | 1601.74 | 3410.79 |
| 16 | Total profit or loss, attributable to | | | | | | |
| | Profit or loss, attributable to owners of | 629.520 | -98.47 | 348.09 | 531.050 | 1601.51 | 3590.20 |
| | Total profit or loss, attributable to non- | 0.000 | 0.07 | -0.23 | 0.070 | 0.24 | 0.59 |
| 17 | Total Comprehensive Income for the period attributable to | 667.870 | -136.75 | 370.38 | 531.120 | 1601.50 | 3410.20 |
| | Comprehensive income for the period | | | | | | |
| | Total comprehensive income for the period attributable to owners of parent non-controlling interests | -0.070 | 0.07 | -0.23 | 0.000 | 0.24 | 0.59 |
| 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 | 73781.140 | 73498.56 | 72486.24 | 73781.140 | 72486.24 | 73635.30 |
| 20 | Earnings per share | | | | | | |
| | Earnings per equity share for continuing operations | | | | | | |
| | Basic earnings (loss) per share from continuing operations | 0.694 | -0.14 | 0.38 | 0.552 | 1.66 | 3.54 |
| | Diluted earnings (loss) per share from continuing | 0.694 | -0.14 | 0.38 | 0.552 | 1.66 | 3.54 |
| | Earnings per equity share for discontinued operations | | | | | | |
| | Basic earnings (loss) per share from discontinued operations | 0.000 | 0.00 | 0.00 | 0.000 | 0.00 | 0.00 |
| | Diluted earnings (loss) per share from discontinued | 0.000 | 0.00 | 0.00 | 0.000 | 0.00 | 0.00 |
| 21 | Earnings per equity share | | | | | | |
| | Basic earnings (loss) per share from continuing and discontinued operations | 0.694 | -0.14 | 0.38 | 0.552 | 1.66 | 3.54 |
| | Diluted earnings (loss) per share from continuing and discontinued operations | 0.69 | -0.14 | 0.38 | 0.55 | 1.66 | 3.54 |
| 22 | Debt Equity Ratio | 0.040 | 0.15 | 0.03 | 0.040 | 0.03 | 0.09 |
| 23 | Debt Service Coverage Ratio | 0.404 | 0.12 | 0.33 | 0.404 | 0.33 | 1.23 |
| 24 | Interest Service Coverage Ratio | 1.122 | 0.71 | 1.66 | 1.122 | 2.16 | 2.28 |
| 25 | Disclosure of notes on financial results | | | | | | |

Note: The above audited Results for Quarter and year ended 30th September 2025 have been reviewed by audit committee and approved by the board of Directors at their respective meeting held on 10th November 2025. The above Results have been audited by the statutory auditors of the company, as required under Regulation 33 of SEBI(Listing obligations & Disclosure Requirements) Regulations 2015. The auditor report of the statutory auditor is qualified on certain matters.

2 Figures for the previous periods have been regrouped, wherever necessary, to confirm to the current period classification.

For Om Infra Ltd.

Place : New Delhi

Dham Prakash Kohari
Din: 00035298
Chairman

Date : 10.11.2025

Segment wise Revenue, Results and Capital Employed

| S.No. | PARTICULARS | QUARTER ENDED | | | Half Year Ended | | Year Ended |
|----------|---|-------------------|------------------|------------------|-------------------|------------------|------------------|
| | | 30.09.2025 | 30.06.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 | 31.03.2025 |
| | | Consolidated | | | | | |
| | | | | | | | Unaudited |
| 1 | Segment Revenue | | | | | | |
| | (net sale/income from each segment should be disclosed) | | | | | | |
| 1 | Engineering | 11125.976 | 9856.87 | 21941.24 | 20982.850 | 38154.41 | 64430.15 |
| 2 | Real Estate | 1253.494 | 577.25 | 1901.50 | 1830.740 | 2637.20 | 6836.03 |
| 3 | Others | 0.000 | 0.00 | 0.46 | 0.000 | 0.46 | 0.00 |
| 4 | Road Project | 0.000 | 0.00 | 0.00 | 0.000 | 0.00 | 0.00 |
| | Total segment revenue | 12379.470 | 10434.12 | 23843.20 | 22813.590 | 40792.07 | 71266.18 |
| | Less: Inter segment revenue | | | | | | |
| | Revenue from operations | 12379.470 | 10434.12 | 23843.20 | 22813.590 | 40792.07 | 71266.18 |
| 2 | Segment Result | | | | | | |
| | Profit (+) / Loss (-) before tax and interest from each segment | | | | | | |
| 1 | Engineering | 725.415 | 549.09 | 1863.57 | 1274.500 | 3734.87 | 4927.75 |
| 2 | Real Estate | -11.555 | -209.54 | 154.16 | -221.090 | 17.73 | 128.83 |
| 3 | Others | 0.000 | 0.00 | -48.23 | 0.000 | -42.41 | 0.00 |
| 4 | Road Project | 0.020 | 0.20 | 0.00 | 0.220 | 0.54 | 0.94 |
| | Total Profit before tax | 713.880 | 339.75 | 1969.51 | 1053.630 | 3710.72 | 5057.52 |
| | i. Finance cost | 459.875 | 479.20 | 687.59 | 939.070 | 1174.91 | 2216.03 |
| | ii. Other unallocable expenditure net off unallocable income | | | | | | |
| | Profit before tax | 254.005 | -139.44 | 1281.92 | 114.560 | 2535.81 | 2841.49 |
| 3 | Segment Asset-Segment Liability | | | | | | |
| | Segment Asset | | | | | | |
| 1 | Engineering | 68624.670 | 71716.59 | 65730.72 | 68624.670 | 65730.72 | 66167.07 |
| 2 | Real Estate | 35986.610 | 36511.09 | 42347.68 | 35986.610 | 42347.68 | 35696.96 |
| 3 | Others | 0.000 | 0.00 | 4312.86 | 0.000 | 4312.86 | 0.00 |
| 4 | Road Project | 40456.040 | 40448.92 | 40445.78 | 40456.040 | 40445.78 | 40444.60 |
| | Total Segment Asset | 145067.320 | 148676.60 | 152837.03 | 145067.320 | 152837.03 | 142308.63 |
| | Un-Allocable Assets | | | | | | |
| | Net Segment Assets | 145067.320 | 148676.60 | 152837.03 | 145067.320 | 152837.03 | 142308.63 |
| 4 | Segment Liabilities | | | | | | |
| | Segment Liabilities | | | | | | |
| 1 | Engineering | 7343.910 | 10722.43 | 9291.26 | 7343.910 | 9291.26 | 3724.48 |
| 2 | Real Estate | 31878.500 | 32398.94 | 36220.88 | 31878.500 | 36220.88 | 32896.30 |
| 3 | Others | 0.000 | 0.00 | 2784.52 | 0.000 | 2784.52 | 0.00 |
| 4 | Road Project | 31100.730 | 31093.63 | 31091.09 | 31100.730 | 31091.09 | 31089.51 |
| | Total Segment Liabilities | 70323.140 | 74215.00 | 79387.76 | 70323.140 | 79387.76 | 67710.29 |
| | Un-allocable Liabilities | | | | | | |
| | Net Segment Liabilities | 70323.140 | 74215.00 | 79387.76 | 70323.140 | 79387.76 | 67710.29 |
| | Disclosure of Notes on Segments | | | | | | |

1. 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.

[Signature]

Dharm Prakash Kohari
Din: 00035298
Chairman

Place : New Delhi

Date : 10.11.2025

Statement of Assets & Liabilities as at 30th September, 2025

| Particulars | (Rs. In Lacs) | |
|--|--|--|
| | Consolidated | |
| | As at 30th September, 2025 (Unaudited) | As at 31st March, 2025 (Audited) |
| Assets | | |
| Non-current assets | | |
| Property, plant and equipment | 7185.020 | 7218.42 |
| Capital work-in-progress | 190.210 | 174.15 |
| Investment property | 5725.490 | 5626.86 |
| Goodwill | 352.9 | 352.90 |
| Other intangible assets | 36499.430 | 36499.43 |
| Intangible assets under development | 0.000 | 0 |
| Biological assets other than bearer plants | 0.000 | 0 |
| Investments accounted for using equity method | 1238.560 | 1238.56 |
| Non-current financial assets | | |
| Non-current investments | 2711.950 | 2748.15 |
| Trade receivables, non-current | | 0 |
| Loans, non-current | 2132.520 | 964.21 |
| Other non-current financial assets | 735.290 | 748.98 |
| Total non-current financial assets | 5579.760 | 4461.34 |
| Deferred tax assets (net) | | |
| Other non-current assets | 1606.540 | 1209.45 |
| Total non-current assets | 58377.910 | 56781.11 |
| Current assets | | |
| Inventories | 39981.460 | 40413.03 |
| Current financial asset | | |
| Current investments | | 0 |
| Trade receivables, current | 29009.670 | 28528.55 |
| Cash and cash equivalents | 1036.660 | 3248.92 |
| Bank balance other than cash and cash equivalents | 6094.830 | 5253.72 |
| Loans, current | 2.5 | 2.5 |
| Other current financial assets | 4860.040 | 3990.96 |
| Total current financial assets | 80985.160 | 41024.65 |
| Current tax assets (net) | 2630.500 | 2495.37 |
| Other current assets | 3073.750 | 1594.47 |
| Total current assets | 86689.410 | 85527.52 |
| Non-current assets classified as held for sale | | |
| Regulatory deferral account debit balances and related deferred tax Assets | | |
| Total assets | 145067.320 | 142308.63 |
| Equity and liabilities | | |
| Equity | | |
| Equity attributable to owners of parent | | |
| Equity share capital | 963.04 | 963.04 |
| Other equity | 73781.140 | 73635.30 |
| Total equity attributable to owners of parent | 74744.180 | 74598.34 |
| Non controlling interest | 4567.660 | 4567.59 |
| Total equity | 79311.840 | 79165.93 |
| Liabilities | | |
| Non-current liabilities | | |
| Non-current financial liabilities | | |
| Borrowings, non-current | 1281.170 | 369.52 |
| Trade payables, non-current | 0.000 | 0 |
| Other non-current financial liabilities | 1622.240 | 822.69 |
| Total non-current financial liabilities | 2903.410 | 1192.21 |
| Provisions, non-current | 80.23 | 80.23 |
| Deferred tax liabilities (net) | 2584.230 | 3383.84 |
| Deferred government grants, Non-current | | 0 |
| Other non-current liabilities | | 0 |
| Total non-current liabilities | 5567.870 | 4656.28 |
| Current liabilities | | |
| Current financial liabilities | | |

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| | | |
|---|-------------------|------------------|
| Borrowings, current | 9880.900 | 6741.25 |
| Trade payables, current | 11496.250 | 12437.59 |
| Other current financial liabilities | 2427.110 | 1987.78 |
| Total current financial liabilities | 23804.260 | 21166.62 |
| Other current liabilities | 36251.700 | 37265.18 |
| Provisions, current | 54.87 | 54.62 |
| Current tax liabilities (Net) | 76.780 | |
| Deferred government grants, Current | | |
| Total current liabilities | 60187.610 | 58486.42 |
| 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 | 65755.480 | 63142.70 |
| Total equity and liabilities | 145067.320 | 142308.63 |
| | | |

For Om Infra Ltd.



Dharm Prakash Kothari
Din: 00035298
Chairman

Place : New Delhi

Date : 10.11.2025

Cash Flow Statement, Indirect

| PARTICULARS | Six Months Ended | |
|--|------------------|------------------|
| | Consolidated | |
| | 30-Sep-25 | 30-Sep-24 |
| | 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 | 114.56 | 2535.82 |
| Adjustments for reconcile profit (loss) | | |
| Adjustments for finance costs | 939.07 | 1174.91 |
| Adjustments for decrease (increase) in inventories | 431.57 | 1977.35 |
| Adjustments for decrease (increase) in trade receivables, current | -481.12 | -9323.68 |
| Adjustments for decrease (increase) in trade receivables, non-current | | |
| Adjustments for decrease (increase) in other current assets | -1479.28 | -1157.11 |
| Adjustments for decrease (increase) in other non-current assets | -397.09 | 64.27 |
| Adjustments for other financial assets, non-current | 13.69 | 260.5 |
| Adjustments for other financial assets, current | -869.08 | -43.06 |
| Adjustments for other bank balances | -841.12 | 779.78 |
| Adjustments for increase (decrease) in trade payables, current | -941.33 | 4939.97 |
| Adjustments for increase (decrease) in trade payables, non-current | | |
| Adjustments for increase (decrease) in other current liabilities | -1013.24 | -989.35 |
| Adjustments for increase (decrease) in other non-current liabilities | | -205.57 |
| Adjustments for depreciation and amortisation expense | 222.49 | 290.26 |
| 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 | -10.35 | 101.53 |
| Adjustments for other financial liabilities, non-current | 803.5 | 133.24 |
| Adjustments for unrealised foreign exchange losses gains | | 0 |
| Adjustments for dividend income | -0.04 | -0.04 |
| Adjustments for interest income | -195.57 | -202.16 |
| Adjustments for share-based payments | | 0 |
| Adjustments for fair value losses (gains) | -1.87 | -1.37 |
| Adjustments for undistributed profits of associates | | 0 |
| 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 | | |
| Share of profit and loss from partnership firm or association of persons or limited liability partnerships | | -1.740 |
| Total adjustments for reconcile profit (loss) | -3819.770 | -2481.650 |
| Net cash flows from (used in) operations | -3705.210 | 54.170 |
| Dividends received | | |
| Interest paid | | |

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| | | |
|---|------------------|-----------------|
| Interest received | | |
| Income taxes (paid) /refund | -370.64 | -818.23 |
| Other inflows (outflows) of cash | | |
| Net cash flows from (used in) operating activities | -4075.850 | -764.060 |
| 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 | | |
| 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 |
| Proceeds from sales of property, plant and equipment | 20.78 | 0 |
| Purchase of property, plant and equipment | -324.57 | -42.48 |
| Proceeds from sales of investment property | | 0 |
| Purchase of investment property | 37.16 | -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 | -1168.3 | 520.78 |
| 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 | 0.04 |

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| | | |
|--|------------------|-----------------|
| Interest received | 190.14 | 202.18 |
| Income taxes paid (refund) | | |
| Other inflows (outflows) of cash | | |
| Net cash flows from (used in) investing activities | -1244.750 | 569.890 |
| Cash flows from used in financing activities | | |
| Proceeds from changes in ownership interests in subsidiaries | 0.07 | 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 | 4051.300 | |
| Repayments of borrowings | | |
| Payments of finance lease liabilities | | |
| Payments of lease liabilities | -6 | -38.4 |
| Dividends paid | | -481.53 |
| Interest paid | -937.04 | -1174.92 |
| Income taxes paid (refund) | | |
| Other inflows (outflows) of cash | | |
| Net cash flows from (used in) financing activities | 3108.330 | -396.810 |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | -2212.270 | -590.980 |
| 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 | -2212.270 | -590.980 |
| Cash and cash equivalents cash flow statement at beginning of period | 3248.92 | 2765.79 |
| Cash and cash equivalents cash flow statement at end of period | 1036.650 | 2174.810 |

For Om Infra Ltd.

Place : New Delhi



Date : 10.11.2025

Dharm Prakash Kothari
Din: 00035298
Chairman

| Other Comprehensive Income | | | | |
|--|--|--------------------------------------|--|---------|
| Particulars | Date of start of reporting period | 3 months/ 6 month ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) | |
| A | | 01-07-2025 | 01-04-2025 | |
| B | | 30-09-2025 | 30-09-2025 | |
| 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 | -1.230 | | 0.970 |
| | Income tax relating to items that will not be reclassified to profit or loss | 0.350 | | -0.280 |
| | Total Amount of items that will not be reclassified to profit and loss | -0.880 | | 0.690 |
| 2 | Income tax relating to items that will not be reclassified to profit or loss | | | |
| 3 | Amount of items that will be reclassified to profit and loss | | | |
| | Changes in Foreign Currency Monetary Item translation difference account (FCMITDA) | -31.87 | | -71.72 |
| | 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 | | | |
| 5 | Total Other comprehensive income | 0.000 | | 0.00 |
| | | -32.750 | | -71.030 |

For Om Infra Ltd.



Dharm Prakash Kothari

Din: 00035298.

Chairman

Place : New Delhi

Date : 10.11.2025



Ravi Sharma & Co.

CHARTERED ACCOUNTANTS



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Independent Auditor's Review Report on Consolidated unaudited financial results for quarter and half yearly ended on 30th September, 2025 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

LIMITED REVIEW REPORT

To the Board of Directors of

Om Infra Limited

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of Om Infra Limited ("the Group") for the quarter and half yearly ended on September 30th, 2025 ("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.

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.





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4. The Statement includes unaudited interim financial results of the following Joint Venture 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. | Mega Equitas Private Limited | Associates |
| 9. | 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, 7,8 & 9 below nothing has come to our attention except matters specified in paragraph 10 to 11 that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The Company has a branch in Nepal whose books of account and related records were not made available for our audit. Consequently, we were unable to verify the accuracy and completeness of the financial information pertaining to the Nepal branch. As stated in the financial statements, revenue from operations of ₹ 197.03 lacs pertaining to the Nepal branch has been included in the total revenue from operations of the Company. Due to the unavailability of audit evidence, we are unable to determine whether any adjustments might be necessary in respect of revenue, expenses, assets, liabilities, and the corresponding disclosures relating to the Nepal branch included in the accompanying financial statements. We modify our opinion on the same.





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7. The interim financial results of 2 joint operation have not been reviewed by respective auditors. Unaudited financials have been included in financial results for the quarter ended and half year ended as on 30th September 2025. Interim financial results of these reflect total revenue from operations of Rs. 0.00, total profit after tax of Rs. 62.95 lacs and total comprehensive profit of Rs. 62.95 lacs for the half year ended on September 30th,2025 respectively, as considered in the unaudited Standalone financial results.
8. The interim financial results of 7 Joint operations 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 revenue from operations of Rs 7300.32 lacs, total loss after tax of Rs. 74.98 lacs and total comprehensive Income of Rs. -146.70 lacs for the half year ended on September 30th,2025 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.
9. Interim financial results of 6 subsidiaries included in the Statement, whose interim financial results reflect total revenue from operations of Rs. 3092.01 lacs , total loss after tax of Rs.139.49 lacs and total comprehensive loss of Rs.139.49 lacs for quarter ended September 30th,2025 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.
10. The Internal Audit Report for the period under review has been submitted to us today only i.e. 10th Nov,2025. Accordingly, we are unable to comment on the observations, if any, made by the internal auditors. Further, it has been observed that the Company's internal audit policies and internal financial controls are not adequately established or operating effectively. We have modified our opinion in respect of the same.
11. Company has recognised unbilled revenue (UBR) of Rs. 4149.92 Lacs for the period ended 30th Sep,2025, of which company does not have any approval from respective project authority. We have modified our opinion in respect of the same.





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12. The Consolidation financial results of the company for the half year ended 30th September 2025 and quarter ended on 30th June 2025 were reviewed by us.

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



**CA Sourabh Jain
Partner
M. No. 431571
UDIN: 25431571BMOLWV2603
Place: DELHI
Date: 10/11/2025**