



OM INFRA LIMITED

(Formerly known as OM METALS INFRAPROJECTS LIMITED)

CIN: L27203RJ1971PLC003414

Regd. Office: 2nd Floor, A-Block, Om Tower, Church Road, M.I. Road, Jaipur-302001

Tel:+91-141-4046666

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

Date: 7th August, 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 ended 30th June 2024

With reference to the above captioned subject, we would like to inform you that at the Board Meeting held today on 7th August, 2024, the Board has inter-alia considered, approved and taken on record the standalone and Consolidated Un-audited Financial Results for the quarter ended 30th June, 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 ended 30th June, 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**

Vikas Kothari
Managing Director & CEO
DIN :00223868

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2024

Rs. In Lacs

Sl No.	Particulars	Quarter ended			Year ended
		30-Jun-24 (Unaudited)	31-Mar-24 (Audited)	30-Jun-23 (Unaudited)	31-Mar-24 (Audited)
1	Income				
	Revenue from operations	16393.99	28607.45	26281.75	105978.81
	Other income	94.95	213.06	166.00	3209.66
	Total income	16488.94	28820.50	26447.75	109188.47
2	Expenses				
(a)	Cost of materials consumed	7813.29	11220.52	10955.78	40730.85
(b)	Purchases of stock-in-trade	1.50	0.00	133.90	186.97
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-773.97	-120.78	893.41	2899.28
(d)	Employee benefit expense	944.25	896.99	788.88	3372.30
(e)	Finance costs	478.37	620.29	587.87	2375.64
(f)	Depreciation, depletion and amortisation expense	147.44	155.85	167.60	659.75
(g)	Other Expenses	6564.62	14409.42	11322.84	49618.94
	Total expenses	15175.50	27182.29	24850.27	99843.73
3	Total profit before exceptional items and tax	1313.44	1638.22	1597.47	9344.74
4	Exceptional items				
5	Total profit before tax	1313.44	1638.22	1597.47	9344.74
7	Tax expense				
8	Current tax	0.00	354.49	0.00	1614.66
9	Deferred tax	0.00	779.66	0.00	2012.89
10	Total tax expenses	0.00	1134.15	0.00	3627.55
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement				
14	Net Profit Loss for the period from continuing operations	1313.44	504.07	1597.47	5717.19
15	Profit (loss) from discontinued operations before tax	0.00	0.00	0.00	0.00
16	Tax expense of discontinued operations	0.00	0.00	0.00	0.00
17	Net profit (loss) from discontinued operation after tax	0.00	0.00	0.00	0.00
19	Share of profit (loss) of associates and joint ventures accounted for using equity method				
21	Total profit (loss) for period	1313.44	504.07	1597.47	5717.19
22	Other comprehensive income net of taxes	-22.30	-27.64	-52.22	-165.67
23	Total Comprehensive Income for the period	1291.14	476.43	1545.25	5551.52
24	Total profit or loss, attributable to				
	Profit or loss, attributable to owners of parent	1313.44	504.07	1597.47	5717.19
	Total profit or loss, attributable to non-controlling interests				
25	Total Comprehensive income for the period attributable to				
	Comprehensive income for the period attributable to owners of parent	1291.14	476.43	1545.25	5551.52
	Total comprehensive income for the period attributable to owners of parent non-controlling interests				
26	Details of equity share capital				
	Paid-up equity share capital	963.04	963.04	963.04	963.04
	Face value of equity share capital	1.00	1.00	1.00	1.00
27	Details of debt securities				
28	Reserves excluding revaluation reserve	75081.05	73789.91	70265.18	73789.91
29	Earnings per share				
i	Earnings per equity share for continuing operations				
	Basic earnings (loss) per share from continuing operations	1.341	0.49	1.60	5.76
	Diluted earnings (loss) per share from continuing operations	1.341	0.49	1.60	5.76
ii	Earnings per equity share for discontinued operations				
	Basic earnings (loss) per share from discontinued operations	0.000	0.00	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.000	0.00	0.00	0.00
ii	Earnings per equity share				
	Basic earnings (loss) per share from continuing and discontinued operations	1.341	0.49	1.60	5.76
	Diluted earnings (loss) per share from continuing and discontinued operations	1.341	0.49	1.60	5.76
30	Debt equity ratio	0.030		0.05	0.04
31	Debt service coverage ratio	0.180		2.36	4.14
32	Interest service coverage ratio	3.750		5.32	
33	Disclosure of notes on financial results				

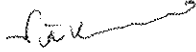
NOTES

1 The above unaudited financial results for the three months 30th June,2024 have been reviewed by audit committee and approved by the Board of Directors at their meeting held on 7th August 2024. The above Results have been subjected to limited review by the statutory auditors of the company, as required under Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015

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

Notes : Reasons for degrowth of revenue -

1. Prolonged elections - longest ever elections in the history of our country As a result of which the government allocation towards state projects did not happen.
2. Heat wave caused a havoc resulting in availability of fewer labour working days.
3. Excessive and untimely rains caused slowdown in execution of works at site.



Managing Director & CEO
Vikas Kothari
DIN: 00223868

Place: Delhi
Date: 07.08.2024

Standalone Segment wise Revenue, Results and Capital Employed

(Rs. In lacs)

S.No.	PARTICULARS	STANDALONE			STANDALONE
		QUARTER ENDED			YEAR ENDED
		Quarter ended 30/06/2024	Quarter ended 31/03/2024	Quarter ended 30/06/2023	Year ended 31/03/2024
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue				
	(net sale/income from each segment should be disclosed)				
1	Engineering	16194.690	27901.50	25717.93	103573.07
2	Real Estate	199.300	679.48	563.82	2379.28
3	Others	0.000	26.46	0.00	26.46
	Total segment revenue	16393.990	28607.45	26281.75	105978.81
	Less: Inter segment revenue				
	Revenue from operations	16393.990	28607.45	26281.75	105978.81
2	Segment Result				
	Profit (+) / Loss (-) before tax and interest from each segment				
1	Engineering	1877.930	2501.85	2180.14	12317.04
2	Real Estate	-64.760	-210.17	32.38	-201.10
3	Others	-21.36	-33.19	-27.18	-395.56
	Total Profit before tax	1791.810	2258.50	2185.35	11720.38
	i. Finance cost	478.370	620.29	587.87	2375.64
	ii. Other unallocable expenditure net off unallocable income				
	Profit before tax	1313.440	1638.21	1597.48	9344.74
3	(Segment Assets - Segment Liabilities)				
	Segment Assets				
1	Engineering	102078.010	98831.97	101748.65	98831.97
2	Real Estate	5120.220	5288.77	6849.74	5288.77
3	Others	672.820	600.02	756.13	600.02
	Total Segment Asset	107871.050	104720.76	109354.52	104720.76
	Un-allocable Assets				
	Net Segment Asset	107871.050	104720.76	109354.52	104720.76
4	Segment Liabilities				
	Segment liabilities				
1	Engineering	30135.120	28384.65	35988.82	28384.65
2	Real Estate	1530.760	1447.58	1986.71	1447.58
3	Others	161.070	135.58	150.78	135.58
	Total Segment Liabilities	31826.950	29967.81	38126.31	29967.81
	Un-allocable Liabilities				
	Net Segment Liabilities	31826.950	29967.81	38126.31	29967.81
	Disclosure of Notes on Segments				

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

Managing Director & CEO

Vikas Kothari

DIN: 00223868

Place: Delhi

Date: 07.08.2024

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	01-04-2024	01-04-2024
B	Date of end of reporting period	30-06-2024	30-06-2024
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	<input type="button" value="Add"/>	<input type="button" value="Delete"/>
Total Amount of items that will not be reclassified to profit and loss			
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	<input type="button" value="Add"/>	<input type="button" value="Delete"/>
	Changes in Foreign Currency Monetary Item translation difference account (FCMITDA)	-22.30	-22.30
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	-22.300	-22.300

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RAVI SHARMA & CO.

Chartered Accountants



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4th Crossing, Johari Bazar, Jaipur-302003
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Email: casourabhpendaya@gmail.com

Independent Auditor's Review Report on Standalone unaudited quarterly financial results for the period ended on 30th June, 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 ended on June 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 and except for the possible effects of the matter described in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. 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. Financial Statements of company includes unaudited



financials of one Joint venture Om metals SPML JV-Ghana . Interim financial results of these reflect total revenues of Rs. 6985.15 lacs, total Profit after tax of Rs. 254.01 lacs and total comprehensive Income of Rs. 231.71 lacs for the quarter ended on June 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.

7. For the period from April 2024 to June 2024, the company reported a turnover of Rs. 163.94 crores. This amount includes Rs. 67.31 crores that were billed during the period and Rs. 96.63 crores classified as unbilled turnover. The company has indicated that the unbilled turnover pertains to work completed up to June 2024 but invoiced in next months due to the national elections in the country. We have not modified our opinion on this matter.

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

Sourabh Jain



**CA Sourabh Jain
Partner
M. No. 431571
UDIN : 24431571BKEZRM4214
Place: JAIPUR
Date: 07/08/2024**

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2024

Rs. In Lacs

SL No.	Particulars	Quarter ended			Year ended
		30-Jun-24 (Unaudited)	31-Mar-24 (Audited)	30-Jun-23 (Unaudited)	31-Mar-24 (Audited)
1	Income				
	Revenue from operations	16948.87	29571.39	26680.04	111382.42
	Other income	161.87	825.80	133.90	3916.25
	Total income	17110.74	30397.19	26813.95	115298.67
2	Expenses				
(a)	Cost of materials consumed	7951.53	11328.68	11143.84	41435.53
(b)	Purchases of stock-in-trade	1.50	0.00	133.90	186.97
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-447.12	2010.34	1186.84	8311.62
(d)	Employee benefit expense	987.84	-143.20	833.14	2483.23
(e)	Finance costs	487.32	1624.23	568.86	3614.91
(f)	Depreciation, depletion and amortisation expense	148.20	157.16	168.50	663.77
(g)	Other Expenses	6727.58	13812.14	11360.07	50033.40
	Total expenses	15856.85	28789.35	25395.15	106729.43
3	Total profit before exceptional items and tax	1253.89	1607.85	1418.80	8569.24
4	Exceptional items				
5	Total profit before tax	1253.89	1607.85	1418.80	8569.24
7	Tax expense				
8	Current tax	0.00	417.49	0.00	1677.66
9	Deferred tax	0.00	870.53	0.00	2181.74
10	Total tax expenses	0.00	1288.02	0.00	3859.40
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement				
14	Net Profit Loss for the period from continuing operations	1253.89	319.82	1418.80	4709.84
15	Profit (loss) from discontinued operations before tax	0.00	0.00	0.00	0.00
16	Tax expense of discontinued operations	0.00	0.00	0.00	0.00
17	Net profit (loss) from discontinued operation after tax	0.00	0.00	0.00	0.00
19	Share of profit (loss) of associates and joint ventures accounted for using equity method		-4.94	10.51	16.73
21	Total profit (loss) for period	1253.89	314.89	1429.30	4726.57
22	Other comprehensive income net of taxes	-22.30	-27.64	-52.22	-165.67
23	Total Comprehensive Income for the period	1231.59	287.25	1377.08	4560.90
24	Total profit or loss, attributable to				
	Profit or loss, attributable to owners of parent	1253.42	304.37	1429.10	4715.90
	Total profit or loss, attributable to non-controlling interests	0.47	10.52	0.20	10.67
25	Total Comprehensive income for the period attributable to				
	Comprehensive income for the period attributable to owners of parent	1231.12	287.25	1376.88	4550.23
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.470		0.20	10.67
26	Details of equity share capital				
	Paid-up equity share capital	963.04	963.04	963.04	963.04
	Face value of equity share capital	1.00	1.00	1.00	1.00
27	Details of debt securities				
28	Reserves excluding revaluation reserve	72597.380	71366.25	68579.14	71366.25
29	Earnings per share				
i	Earnings per equity share for continuing operations				
	Basic earnings (loss) per share from continuing operations	1.28	0.30	1.43	4.74
	Diluted earnings (loss) per share from continuing operations	1.28	0.30	1.43	4.74
ii	Earnings per equity share for discontinued operations				
	Basic earnings (loss) per share from discontinued operations	0	0.00	0	0.00
	Diluted earnings (loss) per share from discontinued operations	0	0.00	0	0.00
ii	Earnings per equity share				
	Basic earnings (loss) per share from continuing and discontinued operations	1.28	0.30	1.43	4.74
	Diluted earnings (loss) per share from continuing and discontinued operations	1.28	0.30	1.43	4.74
30	Debt equity ratio			0.06	
31	Debt service coverage ratio			2.49	
32	Interest service coverage ratio			5.02	
33	Disclosure of notes on financial results				

Signature

NOTES

- 1 The above unaudited financial results for the three months 30th June,2024 have been reviewed by audit committee and approved by the Board of Directors at their meeting held on 7th August 2024. The above Results have been subjected to limited review by the statutory auditors of the company, as required under Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015
2. Previous Year / Quarter figures have been regrouped / reclassified / rearranged where ever necessary.



Managing Director & CEO
Vikas Kothari
DIN: 00223868

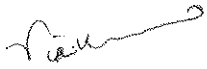
Place: Delhi
Date: 07.08.2024

Consolidated Segment wise Revenue, Results and Capital Employed

(Rs. In lacs)

S.No.	PARTICULARS	CONSOLIDATED			CONSOLIDATED
		QUARTER ENDED			YEAR ENDED
		Quarter ended 30/06/2024	Quarter ended 31/03/2024	Quarter ended 30/06/2023	Year ended 31/03/2024
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue				
	(net sale/income from each segment should be disclosed)				
1	Engineering	16213.170	25926.80	25745.72	101688.68
2	Real Estate	735.700	3618.13	934.32	9667.28
3	Others	0.000	26.46	0.00	26.46
4	Road Project	0.000	0	0	0.00
	Total segment revenue	16948.870	29571.39	26680.04	111382.42
	Less: Inter segment revenue				
	Revenue from operations	16948.870	29571.39	26680.04	111382.42
2	Segment Result				
	Profit (+) / Loss (-) before tax and interest from each segment				
1	Engineering	1871.299	2148.71	2159.99	11985.22
2	Real Estate	-136.438	197.85	-145.56	212.37
3	Others	5.813	869.93	-27.18	-29.34
4	Road Project	0.536	15.58	0.41	15.90
	Total Profit before tax	1741.210	3232.07	1987.66	12184.15
	i. Finance cost	487.320	1624.23	568.860	3614.91
	ii. Other unallocable expenditure net off unallocable income				
	Profit before tax	1253.890	1607.84	1418.80	8569.24
3	(Segment Assets - Segment Liabilities)				
	Segment Assets				
1	Engineering	61126.680	57218.94	58645.42	57218.94
2	Real Estate	42786.760	43116.13	49662.85	43116.13
3	Others	4639.620	40925.99	3973.19	40925.99
4	Road Project	40430.710	4355.48	40845.39	4355.48
	Total Segment Asset	148983.770	145616.54	153126.84	145616.54
	Un-allocable Assets			0	
	Net Segment Asset	148983.770	145616.54	153126.84	145616.54
4	Segment Liabilities				
	Segment liabilities				
1	Engineering	3968.100	1548.84	7443.60	1548.84
2	Real Estate	37236.940	37240.75	41753.36	37240.75
3	Others	3142.290	2925.83	2695.08	2925.83
4	Road Project	31076.030	31571.84	31692.62	31571.84
	Total Segment Liabilities	75423.360	73287.26	83584.66	73287.26
	Un-allocable Liabilities				
	Net Segment Liabilities	75423.360	73287.26	83584.66	73287.26
	Disclosure of Notes on Segments				

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


 Managing Director & CEO
 Vikas Kothari
 DIN: 00223868

Place: Delhi
 Date: 07.08.2024

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	01-04-2024	01-04-2024
B	Date of end of reporting period	30-06-2024	30-06-2024
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	<input type="button" value="Add"/>	<input type="button" value="Delete"/>
Total Amount of items that will not be reclassified to profit and loss			
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	<input type="button" value="Add"/>	<input type="button" value="Delete"/>
Changes in Foreign Currency Monetary Item translation difference account(FCMITDA)		-22.30	-22.30
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	0.000
5	Total Other comprehensive Income	-22.300	-22.300

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RAVI SHARMA & CO.

Chartered Accountants



H.O. 3580, MSB Ka Rasta,
4th Crossing, Johari Bazar, Jaipur-302003
Mob.: 7014092224, 9667464434
Email: casourabhpendaya@gmail.com

Independent Auditor's Review Report on Consolidated unaudited financial results for quarter ended on 30th June, 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 ended on June 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.

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.



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. Financial Statements of company includes unaudited financials of one Joint venture Om metals SPML JV-Ghana . Interim financial results of these reflect total revenues of Rs. 6985.15 lacs, total Profit after tax of Rs. 254.01 lacs and total comprehensive Income of Rs. 231.71 lacs for the quarter ended on June 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.
7. Interim financial results of 6 subsidiaries included in the Statement, whose interim financial results reflect total revenues of Rs. 1661.28 lacs, total Loss after tax of Rs. 59.55 Lacs and total comprehensive loss of Rs. 59.55 Lacs for quarter ended June 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.
8. For the period from April 2024 to June 2024, the company achieved a turnover of Rs. 169.50 crores. This includes Rs. 72.94 crores billed during the period and Rs. 96.56 crores as unbilled turnover. The company has represented that the unbilled turnover pertains to work executed up to June 2024 but invoiced in next months due to the national elections in the country. We have not modified our opinion on this matter.

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

Sourabh Jain

**CA Sourabh Jain
Partner
M. No. 431571
UDIN: 24431571BKEZRN1666
Place: JAIPUR
Date: 07/08/2024**

