



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: 30th May, 2025

To,

Corporate Service Department, BSE Limited, PhirozeJeejeebhoy Tower, Dalal Street, Mumbai-400001 Scrip Code: 531092	Listing Department, National Stock Exchange of India Limited Exchange Plaza, C-1 Block G, Bandra Kurla Complex, Bandra (E), Mumbai-400051 NSE Symbol: OMINFRAL
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Sub: Outcome of the Board Meeting held on May 30, 2025 and Submission of Audited Financial Results (Standalone and Consolidated) along with the Audit Report for the Quarter and Year ended March 31st, 2025.

In terms of Regulation 30 and Regulation 33 read with Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, this is to inform you that, the meeting of the Board of Directors of our Company was held today i.e. Friday, May 30, 2025 at 5:00 p.m., wherein the following businesses were inter-alia transacted:

1. Considered and approved the Audited Financial Results (Standalone and Consolidated) of the Company for the Quarter and Financial year ended March 31, 2025, along with the Audit Report, in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. A copy of the Audited Financial Results, together with the Cash Flow Statement, Statement of Assets and Liabilities as on March 31, 2025, and a declaration regarding the Unmodified Opinion pursuant to Regulation 33(3)(d) of the Listing Regulations, is enclosed herewith as Annexure-1.

2. Considered and approved the appointment of M/s. B K Sharma & Associates, Practicing Company Secretaries, Jaipur, as Secretarial Auditor of the Company for a period of 5 years (i.e. from Financial Year 2025-26 to 2029-30) subject to approval of shareholders at the ensuing Annual General Meeting of the Company. Further the details as required under Regulation 30 read with Schedule III of the SEBI Listing Regulations and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 is attached herewith as Annexure-2.

3. Recommendation of Final Dividend of Rs. 0.40/- per Equity Share (40%) of the Face Value of Rs. 1/- for the Financial Year 2024-25 subject to the approval of Shareholders in the ensuing Annual General Meeting of the Company.



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The Board Meeting commenced at 5:00 P.M. and was concluded at 8:30 P.M.

You are requested to take the above Outcome on your record and acknowledge the receipt.

Thanking You

Yours faithfully

For Om Infra Limited

Vikas Kothari
Managing Director & CEO
DIN : 00223868



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Tel: 0141-141-006666
Website: www.ominfra.com & Email: info@ominfra.com

ISIN – INE239D01028

Stock Code – BSE-531092

SYMBOL - NSE - OMINFRAL

Statement of audited Standalone Financial Results for the quarter and year ended 31st March 2025

PART I

S. No.	PARTICULARS	STANDALONE				
		QUARTER ENDED		YEAR ENDED		
		Quarter ended 31/03/2025	Quarter ended 31/12/2024	Quarter ended 31/03/2024	Year ended 31/03/2025	Year ended 31/03/2024
	Un audited	Un audited	Un audited	Audited	Audited	
	(1)	(2)	(3)	(4)	(5)	
1	Income					
	Revenue from Operations	18278.43	9891.68	28507.45	65627.77	105978.81
	Other Income	1500.69	1239.84	213.06	3166.16	3209.66
	Total Income	19779.13	11131.52	28820.50	69793.94	109188.47
2	Expenses					
	(a) Cost of materials consumed	7825.66	3770.61	11220.52	28204.39	40730.85
	(b) Purchases of stock-in-trade	49.48	118.83	0.00	177.85	186.97
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	166.86	850.47	-120.76	1235.08	2899.28
	(d) Employee benefits expense	1102.26	689.13	695.99	3993.06	3372.30
	(e) Finance costs	652.40	375.64	620.29	2187.29	2375.64
	(f) Depreciation and amortisation expense	135.34	134.68	155.85	558.75	659.75
	(g) Other expenses	8934.04	4321.89	14409.42	29659.87	49618.94
	(h) Direct Expenses					
	(i) other than job work (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)					
		18966.07	10571.25	27182.29	66016.28	99843.73
3	Total Profit before exceptional items and tax	813.05	560.27	1638.22	3777.65	9344.74
4	Exceptional Items					
5	Total Profit before Tax	813.05	560.27	1638.22	3777.65	9344.74
7	Tax expenses					
	Current Tax	174.20	114.95	354.49	289.15	1614.66
	Deferred tax	-1650.43	75.40	779.66	-121.76	2012.89
10	Total Tax Exp.	-1476.23	190.35	1134.15	187.39	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	2289.28	369.92	504.07	3610.26	5717.19
15	Profit (loss) from discontinued operations before tax					
16	Tax expense of discontinued operations					
17	Net profit (loss) from discontinued operation after tax	0.00	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	2289.28	369.92	504.07	3610.26	5717.19
22	Other comprehensive income net of taxes	-124.50	-10.76	-27.64	-180.00	-165.67
23	Total Comprehensive Income for the period	2164.78	359.16	476.43	3430.26	5551.52
24	Total profit or loss, attributable to					
	Profit or loss, attributable to owners of parent	2289.28	369.92	504.07	3610.26	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	2164.78	359.16	476.43	3430.26	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	963.04
	Face value of equity share capital	1.00	1.00	1.00	1.00	1.00
27	Details of debt securities					
28	Reserve excluding Revaluation reserve	76738.65	74573.88	73789.91	76738.65	73789.91
29	Earnings per share					
	Earnings per equity share for continuing operations					
	Basic earnings (loss) per share from continuing operations	2.25	0.37	0.49	3.56	5.76
	Diluted earnings (loss) per share from continuing operations	2.25	0.37	0.49	3.56	5.76
	Earnings per equity share for discontinued operations					
	Basic earnings (loss) per share from discontinued operations					
	Diluted earnings (loss) per share from discontinued operations					
	Earnings per equity share					
	Basic earnings (loss) per share from continuing and discontinued operations	2.25	0.37	0.49	3.56	5.76
	Diluted earnings (loss) per share from continuing and discontinued operations	2.25	0.37	0.49	3.56	5.76
30	Debt Equity Ratio				0.10	0.09
31	Debt Service Coverage Ratio				0.60	1.33
32	Interest Service Coverage Ratio				2.73	4.93
33	Disclosure of notes on financial results					
Note:						
1	The above audited Results for Quarter and year ended 31 March 2025 have been reviewed by audit committee and approved by the board of Directors at their respective meeting held on 30th May 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	The performance of our business was adversely impacted by slower execution, primarily due to significant delays in payments related to Jal Jeevan Mission (JJM) projects. Contractors responsible for civil and mechanical works under JJM have not received payments for over nine months, despite substantial completion and functionality of most projects. Furthermore, pending dues and unreleased security deposits have placed considerable strain on contractors, who continue to seek resolution through various channels. However 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 suspension of Indus Water Treaty by the Government of India is expected to result in expeditious development of existing and future hydro electric power projects in bordering regions which will bring a good order inflow in the hydro mechanical works for the company.					
6	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					
7	On a positive note, we are encouraged by the progress in our MHADA land parcel project with all pending litigations now resolved, development will be taken up expeditiously by Valor Estate Ltd. Going forward, this project is expected to be a key contributor to our growth trajectory in upcoming Fiscals.					
8	Previous year/ quarter figures have been regrouped/reclassified/Rearranged where ever necessary					
9	Figures for the quarters ended 31st March, 2025 and 31 st March, 2024 are the balancing figures between the audited figures for the year ended on that date and the published, unaudited year-to-date figures upto the end of 3 rd quarter of the respective financial year.					

For Om Infra Limited


Vikas Kothari
Managing Director & CEO
DIN No 00223868

Place : New Delhi
Date : 30.05.2025

Segment wise Revenue, Results and Capital Employed

(Rs. In lacs)

S.No.	PARTICULARS	STANDALONE				
		QUARTER ENDED			YEAR ENDED	
		Quarter ended 31/03/2025 Un audited	Quarter ended 31/12/2024 Un audited	Quarter ended 31/03/2024 Un audited	Year ended 31/03/2025 Audited	Year ended 31/03/2024 Audited
1	Segment Revenue					
	(net sale/Income from each segment should be disclosed)					
1	Engineering	18044.90	9646.38	27901.50	65812.68	103573.07
2	Real estate	236.99	242.30	679.48	815.09	2379.28
3	Others	-3.46	3.00	26.46	0.00	26.46
	Total segment revenue	18278.43	9891.68	28607.46	66627.77	105978.81
	Less: Inter segment revenue					
	Revenue from operations	18278.43	9891.68	28607.45	66627.77	105978.81
2	Segment Result					
	Profit (+) / Loss (-) before tax and Interest from each segment					
1	Engineering	1605.78	846.81	2501.85	6169.500	12317.04
2	Real estate	-67.97	-36.67	-210.17	-204.56	-201.1
3	Others	-72.34	125.97	-33.19	0.00	-395.56
	Total Profit before tax	1465.46	935.91	2258.50	5964.940	11720.38
	i. Finance cost	652.40	375.64	620.29	2187.29	2375.64
	ii. Other unallocable expenditure net off unallocable Income					
	Profit before tax	813.06	560.27	1638.21	3777.65	9344.74
3	(Segment Assets - Segment Liabilities)					
	Segment Assets					
1	Engineering	103007.21	102569.40	98831.97	103007.210	98831.97
2	Real estate	4566.00	4797.33	5288.77	4566	5288.77
3	Others	0.00	422.80	600.02	0.00	600.02
	Total Segment Asset	107573.21	107789.53	104720.76	107573.210	104720.76
	Un-allocable Assets					
	Net Segment Asset	107573.21	107789.53	104720.76	107573.21	104720.76
4	Segment Liabilities					
	Segment liabilities					
1	Engineering	28535.08	30752	28384.65	28535.08	28384.65
2	Real estate	1336.44	1465.43	1447.58	1336.44	1447.58
3	Others	0.00	36.18	135.58	0.00	135.58
	Total Segment Liabilities	29871.52	32253.61	29967.81	29871.52	29967.81
	Un-allocable Liabilities					
	Net Segment Liabilities	29871.52	32253.61	29967.81	29871.52	29967.81
	Disclosure of Notes on Segments					

1	The segment report is prepared in accordance with the Ind Accounting Standard- 108 "Operating Segments" notified by Ministry of Corporate Affairs.
2	The Divisional figures reclassified in terms of % of total deployment of assets and accordingly only two segments identified and balance is included in other segments


Vikas Kothari
 Managing Director & CEO
 (DIN NO. 00223868)

Place : New Delhi
 Date : 30.05.2025

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	01/01/2025	01/04/2024
B	Date of end of reporting period	31-03-2025	31-03-2025
C	Whether results are audited or unaudited	Unaudited	Audited
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		
	a) Gain/(Loss) on Re-measurement of the net defined benefit plans	-9.92	-8.55
	b) Equity instruments through Other comprehensive income	-0.39	-0.78
	Total Amount of items that will not be reclassified to profit and loss	-10.31	-9.33
2	Income tax relating to items that will not be reclassified to profit or loss	2.670	2.670
3	Amount of items that will be reclassified to profit and loss		
	(b) Changes in Foreign Currency Monetary Item translation difference	-116.86	-173.34
	Total Amount of items that will be reclassified to profit and loss	-116.86	-173.34
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income	-124.50	-180.00

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STATEMENT OF ASSET & LIABILITIES

		STANDALONE	
		AUDITED	
Particulars			
		31.03.2025	31.03.2024
I	Assets		
	Non-current assets		
	Property, plant and equipment	5116.41	5941.39
	Capital work-in-progress	97.96	97.97
	Investment property	5626.86	5676.11
	Goodwill	0	0
	Other intangible assets	0	0.2
	Intangible assets under development	0	0
	Biological assets other than bearer plants	0	0
	Investments accounted for using equity method	0	0
	Non-current financial assets	0	0
	Non-current investments	14033.23	14078.78
	Trade receivables, non-current	0	0
	Loans, non-current	24890.38	25233.91
	Other non-current financial assets	722.48	910.6
	Total non-current financial assets	39646.09	40223.29
	Deferred tax assets (net)		
	Other non-current assets	895.39	755.78
	Total non-current assets	51382.71	52694.74
	Current assets		
	Inventories	10399.53	11033.59
	Current financial asset		0
	Current investments		0
	Trade receivables, current	28313.92	23606.25
	Cash and cash equivalents	2550.27	1598.71
	Bank balance other than cash and cash equivalents	5233.02	5448.2
	Loans, current	6024	7005.56
	Other current financial assets	64.07	36.37
	Total current financial assets	42185.28	37695.09
	Current tax assets (net)	2249.55	1777.78
	Other current assets	1356.15	1519.56
	Total current assets	56190.51	52026.02
	Non-current assets classified as held for sale		
	Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	107573.22	104720.76

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II	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	963.04	963.04
	Other equity	76738.65	73789.91
	Total equity attributable to owners of parent	77701.69	74752.95
	Non controlling interest		
	Total equity	77701.69	74752.95
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	1029.17	1395.86
	Trade payables, non-current	0	0
	Other non-current financial liabilities	1330.52	1151.46
	Total non-current financial liabilities	2359.69	2547.32
	Provisions, non-current	80.22	73.67
	Deferred tax liabilities (net)	3894.81	4019.24
	Deferred government grants, Non-current		0
	Other non-current liabilities		205.57
	Total non-current liabilities	6334.72	6845.80
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	6741.25	5023.02
	Trade payables, current	12016.43	10160.27
	Other current financial liabilities	1987.54	3192.9
	Total current financial liabilities	20745.23	18376.19
	Other current liabilities	2736.96	4712.6
	Provisions, current	54.62	33.22
	Current tax liabilities (Net)		
	Deferred government grants, Current		
	Total current liabilities	23536.81	23122.01
	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	29871.53	29967.81
	Total equity and liabilities	107573.22	104720.76
	Disclosure of notes on assets and liabilities	ADD NOTES	


VIKAS KOTHARI
MANAGING DIRECTOR & CEO
DIN No 00223868

Place : New Delhi
Date : 30.05.2025

CASHFLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2025

(Rs. In lacs)

PARTICULARS	Year Ended	
	As On 31.03.2025	As On 31.03.2024
Cash Flows From/Used In Operating Activities		
Profit/(Loss) Before Tax	3777.65	9344.73
	3777.65	9344.73
Adjustments For Reconcile Profit/(Loss)		
Add:-		
Depreciation, Amortizations and Impairments	624.73	704.74
Interest Paid	2187.29	2375.64
Non Cash Expenses	19.40	2.60
Loss on Sale of Property, Plant & Equipment or Investment	0.00	
	2831.42	3082.99
Less:-		
Interest Receipt	379.02	2259.33
Profit on Sale of Property, Plant & Equipment or Investment	1106.05	1.74
0	0.00	
Dividend Received	0.04	0.04
Non Cash Income and other Adjustments	33.95	20.57
	1519.06	2281.68
Operating Profit Before Working Capital Changes	5090.01	10146.04
Decrease/(Increase) in Working Capital	-3725.95	-4624.14
Other Adjustments	-221.45	115.16
	1142.61	5637.06
Less:-		
Direct Taxes Paid or Direct Taxes Paid (Net of Refund)	884.64	2089.75
Net Cash Flow From Operating Activities	257.97	3547.31
Cash Flow From Investing Activities :		
Sale of Property, Plant and Equipment,Capital WIP, Investment	1414.49	91.93
Purchase of Property, Plant and Equipment,Capital WIP, Investment	-195.40	-900.62
Sale of Investments	48.54	
Purchase of Investments		-210.24
Loans And Advances (Received/(Provided))	1325.08	1018.67
Increase/(Decrease) of Other Non Current Financial Assets	200.36	-536.47
Dividend Received	0.04	0.04
Interest received	366.78	2259.34
Net Cash Flow From/Used In Investing Activities	3159.89	1722.65
Cash Flow From Financing Activities :		
Receipt/(Payment) Long Term Borrowings	-366.69	-2888.74
Receipt/(Payment) Of Lease Liabilities	-18.60	-38.40
Receipt/(Payment) Of Short Term Borrowings	325.37	
Increase/(Decrease) of Other Non Current Financial Liabilities	261.14	-350.75
Interest And Bank Commission paid	-2179.85	-2375.64
Dividend Paid	-481.52	-481.52

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Net cash used in Financing Activities	-2460.15	-6135.05
Increase/(Decrease) in cash and cash Equivalents		
A. Cash Flow from Operating Activities	257.97	3547.31
B. Cash Flow from Investing Activities	3159.89	1722.65
C. Cash Flow from Financing Activities	-2460.15	-6135.05
Net Increase / Decrease in Cash Flow During The Year	957.72	-865.09
Cash and Cash Equivalents at Beginning of The Year	1592.55	2457.64
Cash and cash equivalents at end of the year (Refer Note :)	2550.27	1592.55

Note :

1 Cash and cash equivalent at the end of the year consist of cash in hand and balances with banks and are net of

Particulars	As On 31.03.2025	As On 31.03.2024
Balances with Banks		
On Current Account	2047.37	1112.51
On Term Deposit accounts with maturity less then 3 months at	478.98	464.07
Cash in Hand	23.91	15.98
	2550.26	1592.56

Working Capital Changes		
(Increase)/Decrease Of Inventories	634.07	3237.43
(Increase)/Decrease Of Trade And Other Receivable	-4811.48	400.50
(Increase)/Decrease Of Other Current Financial Assets	-27.62	53.34
(Increase)/Decrease Of Other Current Assets	163.37	1858.00
Increase/(Decrease) Of Trade And Other Payable	1858.39	-6390.06
Increase/(Decrease) Of Other Current Financial Liabilities	168.50	1608.79
(Increase)/Decrease In Bank Balances Other Than Cash And Cash	221.32	-1127.44
Increase/(Decrease) Of Other Current Liabilities	-1932.49	-4264.69
	-3725.94	-4624.13

Other Adjustments		
(Increase)/Decrease Of Other Non Current Assets	-15.89	-10.41
Increase/(Decrease) of Other Non Current Liabilities	-205.57	125.57
	-221.46	115.16

Signature

Om Infra Limited

Ratios

Ratios	Numerator	Denominator	Current Period	Previous Period
Current Ratio	Total Current Assets	Total Current Liabilities	2.39	2.24
Debt-equity ratio	Total Debt	Total Equity-OCI Reserve	0.04	0.04
Debt-service coverage ratio	Earnings before Interest, Tax and Exceptional Items	Interest Expense + Principal Repayments made during the year for long term loans	1.46	3.11
Return on Equity ratio %	Profit After Tax	Average of Net worth	4.74%	7.92%
Inventory Turnover ratio	Cost of Goods Sold (Cost of Material Consumed + Purchases + Changes in Inventory + Manufacturing Expenses)	Average of opening & Closing Inventory	5.18	7.08
Trade Receivable turnover ratio	Revenue from operation	Average of opening & Closing Trade receivable	2.57	4.44
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	2.89	3.33
Net Capital Turnover ratio	Revenue from operation	Working Capital (Current Assets - Current Liabilities)	2.04	3.68
Net Profit Ratio %	Profit After Tax (after exceptional items)	Revenue from operation	5.42%	5.40%
Return on Capital Employed %	Profit Before Tax+Finance Cost	Average Capital employed*	7.10%	14.43%
Return On Investment %	Income from Investments	Average Total Investment	10.32%	10.93%
Return On Asset %	Return on Assets	Total Assets	3.36%	5.46%
Interest-service coverage ratio	Earnings before Interest, Tax and Exceptional Items	Interest Expense	272.71%	493.36%
EPS	Earnings Available To Equity Shareholders	Number of Equity Shares	3.56	5.76
Long Term Debt To Working Capital	Long Term Debt	Working Capital	3.15%	4.85%
Bad Debts To Account Receivable Ratios	Bad Debts	Account Receivable Ratios	0.54%	1.08%
Current Liability Ratios	Liquid Asset	Current Liability	78.79%	77.16%
Operating Margin (%)	Operating Margin	Revenue from operation	16.74%	15.28%
Total Debt To Total Assets	Total Debt	Total Assets	2.71%	2.66%
Net Worth (Rs. In Lacs)			77701.69	74752.95
Net Profit After Tax (Rs. In Lacs)			3610.27	5717.18

[Handwritten Signature]



Ravi Sharma & Co.

CHARTERED ACCOUNTANTS



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



+91-9667464434



casourabhpendaya@gmail.com

Independent Auditor's Report

Independent Auditor's Report on Audit of the Annual Standalone Financial Results of Om Infra Limited ("the Company") and Review of Quarterly Financial Results pursuant to the requirements of Regulations 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended (the LODR Regulations)

To the Board Of Directors of Om Infra Limited

Report on the Standalone Financial Results

Opinion

We have (a) audited the Standalone Financial Results for the year ended March 31, 2025 and (b) reviewed the Standalone Financial Results for the quarter ended March 31, 2025 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the Quarter and Year Ended March 31, 2025 of **Om Infra Limited ("the Company")**, (comprising 9 joint operations consolidated on a proportionate basis Listed in annexure A), pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results give the information required by the Act in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the act read with the companies (Indian Accounting Standards) , Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and the profit, and total comprehensive income, changes in equity and its cash flows for the year ended on that date.





Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

1. Company's creditors have not submitted their status regarding classification as Micro, Small, and Medium Enterprises (MSME) under the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006. Under the MSMED Act, the company is required to provide for interest on delayed payments to MSME creditors. Due to the lack of information on the classification of these creditors, the company has not been able to make the necessary interest provisions. This omission could have financial and legal implications, including potential non-compliance with the Act. We did not modify our opinion on the same.
2. The Company has not obtained Work Completion Certificates for the majority of its project sites. In the absence of such documentation, we are unable to comment on the completion status of these projects. Our opinion is not modified in respect of this matter.
3. The Company has not obtained balance confirmations from debtors and creditors. Consequently, we are unable to independently verify the accuracy of the outstanding balances as at the balance sheet date. However, we have reviewed the underlying invoices and corresponding payment records, and based on our audit procedures, we are satisfied with the recoverability and payability of such balances. Our opinion is not modified in respect of this matter.





4. The Company's non-current investments as at 31 March 2025 include investments aggregating Rs. 5589.70 Lacs and advances amounting to Rs. 6024.00 Lacs (Previous Year: Rs. 6492.80 Lacs) in its subsidiary, Bhilwara Jaipur Toll Road Private Limited. These investments and advances are considered good and recoverable by the management.

The Special Purpose Vehicle (SPV) has filed for termination with the respective authority and claimed the amount invested along with termination payments as per the concession agreement, amounting to Rs. 61,200.00 Lakhs. The arbitrator has awarded Rs. 77,943.00 Lakhs in favour of the SPV. Out of this awarded amount, the SPV has received Rs. 25,054.00 Lakhs to comply with the commercial court's order. This amount has been used to repay loans and cover other expenses. Amount Received from PWD is treated as current liability in Financial statements of SPV.

However, neither the arbitration award nor the amount received from the government has been accounted for in the SPV's financial statements as of the balance sheet date. This is because the Public Works Department (PWD) has challenged the arbitrator's award in an appeal to the High Court. Given the ongoing legal proceedings, the recognition of this amount in the financial statements has been deferred until there is a final resolution of the case. Our opinion is not modified in respect of the same.

5. The Company's non-current investments as at 31 March 2025 include investments aggregating Rs. 2.50 Lacs and advances amounting to Rs. 748.43 Lacs (Previous Year: Rs. 748.14 Lacs) in its Joint Venture, Gurha Thermal Power Company Limited. These investments and advances are considered good and recoverable by the management.

The Joint Venture has filed for termination with the respective authority (DISCOMS) and has claimed the amount invested along with termination payments. Initially, the Rajasthan Electricity Regulatory Commission (RERC) dismissed the claim. Subsequently, the Joint Venture preferred an appeal before the Appellate Tribunal for Electricity (APTEL).





APTEL ruled in favour of the Joint Venture, awarding a total of Rs. 5,390.92 Lakhs, inclusive of interest. However, this verdict has not been accounted for in the Joint Venture's financial statements as of the balance sheet date. The decision has not been recognized in the financial statements due to an appeal filed against the APTEL's verdict in the Honourable Supreme Court. As the final outcome remains uncertain, the Joint Venture has deferred the recognition of the awarded amount in its financial records. Our opinion is not modified in respect of the same.

Other Matter

1. The Company has prepared a separate set of statutory financial statements for nine joint operations for the year ended 31 March 2025 in accordance with IND AS. These financial statements have been audited by other auditors under generally accepted auditing standards applicable in India. We did not separately audit these financial statements of joint operations included in the standalone financial results, whose financial statements reflect total assets of Rs. 15970.44 Lacs as at 31 March 2025, total income of Rs. 28659.69 Lacs, and net profit after tax of Rs. 1402.53 Lacs for the year ended on that date, as considered in these standalone financial results. Our opinion, insofar as it relates to the amounts and disclosures included for these joint operations, is based solely on the reports of the other auditors and the conversion adjustments prepared by the management of the Company, which have been audited by us. Our opinion is not qualified in respect of this matter.
2. The Company made claims against customer/parties/subsidiaries/Joint ventures which represents work done in earlier years or loss of interest or any other matter which are either in dispute or yet to be finalized by both the parties amounting to Rs. 58116.80 Lacs (P.Y. Rs. 55719.44 lacs) net off counter claims of Rs. 1521.02 lacs (P.y. Rs. 1805.74 lacs). Outcome of such claims are presently unascertainable. No adjustment has been made in the standalone financial statements. Our opinion is not qualified in respect of this matter.
3. This statement includes the results for the quarter year ended on 31st March 2025 being the balancing figure between audited figures in respect of the full financial year and published unaudited year to date figures upto the December quarter of current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.





Management's Responsibility for the Standalone Financial Results

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these standalone annual financial results.





We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) evaluating the effect of any identified misstatements in the Standalone Financial Results.

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

Sourabh Jain



CA Sourabh Jain
Partner
M. No. 431571
UDIN: 25431571BM0LUL4761
Place: Delhi
Date: 30.05.2025



Ravi Sharma & Co.

CHARTERED ACCOUNTANTS



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



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casourabhpandaya@gmail.com

(Rs. in Lacs)

NAME OF JOINT OPERATIONS / JOINT VENTURE	Total Assets	Total Income	Net Profit After Tax
1. SPML-OM METALS (JV) Ujjain (100%)	205.79	675.28	204.08
2. Om metals SPML Joint Venture Rwanda (100%)	2089.93	954.31	260.47
3. Omil-JV Shahpurkhandi (98%)	7197.33	16161.78	542.97
4. OMIL - WIPL JV ISARDA (50%)	2046.70	4208.48	177.46
5. Om metals SPML JV-Ghana (100%)	3.39	86.61	57.83
6. OMIL+JSC-(JV) Kameng (60%)	20.96	2.21	-22.73
7. OMIL-JWIL-VKMCPL (JV) (51%)	1049.70	960.46	0.67
8. HCC-OMIL JV (50%)	2576.74	3954.89	225.15
9. BRCCPL-OMIL-DARA JV (59%)	779.90	1655.67	-43.37
TOTAL	15970.44	28659.69	1402.53





OM INFRA LIMITED

(Formerly known as OM METALS INFRAPROJECTS LIMITED)
CIN: L37203RJ1971FLC003414

Regd. Office: 3rd Floor, A-Block, Om Tower, Church Road, M.I. Road, Jaipur-302001
Tel: +91-141-4084662

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

ISIN – INE239D01028

Stock Code – BSE-531092

SYMBOL - NSE - OMINFRAL

Statement of audited Consolidated Financial RESULTS for the quarter and year ended 31st March 2024

PART I

S. No.	PARTICULARS	CONSOLIDATED				
		QUARTER ENDED			YEAR ENDED	
		Quarter ended 31/03/2025	Quarter ended 31/12/2024	Quarter ended 31/03/2024	Year ended 31/03/2025	Year ended 31/03/2024
		Un audited	Un audited	Un audited	Audited	Audited
	(1)	(2)	(3)	(4)	(5)	
1	Income					
	Income from Operations	17194.34	13279.77	29571.39	71266.18	111382.42
	Other Income	1803.72	1256.99	825.80	3599.15	3916.25
	Total Income	18998.06	14536.76	30397.19	74865.33	115298.67
2	Expenses					
	(a) Cost of materials consumed	8018.21	3929.27	11328.68	28685.03	41435.53
	(b) Purchases of stock-in-trade	53.64	118.83	0.00	182.20	186.97
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	475.17	3479.06	2010.34	5851.97	8311.62
	(d) Employee benefits expense	1150.01	1033.73	-143.20	4174.45	2483.23
	(e) Finance costs	668.35	372.77	1624.23	2216.03	3614.91
	(f) Depreciation and amortisation expense	136.12	135.44	157.16	561.82	663.77
	(g) Other expenses					
	(i) Job Work	9125.38	4532.95	13812.14	30352.34	50033.40
	(ii) other than job work (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)					
		19627.08	13602.06	28789.35	72023.84	106729.43
3	Total Profit before exceptional items and tax	-629.02	934.70	1607.85	2841.49	8569.24
4	Exceptional items					
5	Total Profit before Tax	-629.02	934.70	1607.85	2841.49	8569.24
7	Tax expenses					
8	Current Tax	182.07	124.58	417.49	268.99	1677.66
9	Deferred tax	-2296.75	345.64	870.53	-1024.12	2181.74
10	Total Tax Exp.	-2114.68	470.22	1288.02	-755.13	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	1485.66	464.48	319.82	3596.62	4709.84
15	Profit (loss) from discontinued operations before tax					
16	Tax expense of discontinued operations					
17	Net profit (loss) from discontinued operation after tax	0.00	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	-5.83	16.73
21	Total profit (loss) for period	1485.66	464.48	314.89	3590.79	4726.57
22	Other comprehensive income net of taxes	-124.50	-10.76	-27.64	-180.00	-165.67
23	Total Comprehensive Income for the period	1361.16	453.72	287.25	3410.79	4560.90
24	Total profit or loss, attributable to					
	Profit or loss, attributable to owners of parent	1479.48	464.48	304.37	3590.20	4715.90
	Total profit or loss, attributable to non-controlling interests	0.35	0.00	10.52	0.59	10.67
25	Total Comprehensive Income for the period attributable to					
	Comprehensive income for the period attributable to owners of parent	1360.81	453.72	287.25	3410.20	4550.23
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.35	0.00		0.59	10.67
26	Details of equity share capital					
	Paid-up equity share capital	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
27	Details of debt securities					
28	Reserve excluding Revaluation reserve	73635.30	72939.94	71366.25	73635.30	71366.25
29	Earnings per share					
	Earnings per equity share for continuing operations					
	Basic earnings (loss) per share from continuing operations	1.41	0.47	0.30	3.54	4.74
	Diluted earnings (loss) per share from continuing operations	1.41	0.47	0.30	3.54	4.74
	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
	Earnings per equity share					
	Basic earnings (loss) per share from continuing and discontinued operations	1.41	0.47	0.30	3.54	4.74
	Diluted earnings (loss) per share from continuing and discontinued operations	1.41	0.47	0.30	3.54	4.74
30	Debt Equity Ratio					
31	Debt Service Coverage Ratio					
32	Interest Service Coverage Ratio					
33	Disclosure of notes on financial results					
Note:						
1	The above audited Results for Quarter and year ended 31 March 2025 have been reviewed by audit committee and approved by the board of Directors at their respective meeting held on 30.05.2025. 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	Previous year/ quarter figures have been regrouped/reclassified/Rearranged where ever necessary.					
3	Figures for the quarters ended 31st March, 2025 and 31 st March, 2024 are the balancing figures between the audited figures for the year ended on that date and the published, unaudited year-to-date figures upto the end of 3rd quarter of the respective financial year.					

For Om Infra Limited

Vikas Kothari
Managing Director & CEO
DIN No 00223868

Place : New Delhi
Date : 30.05.2025

Segment wise Revenue, Results and Capital Employed

(Rs. In lacs)

S.No.	PARTICULARS	CONSOLIDATED				
		QUARTER ENDED			YEAR ENDED	
		Quarter ended 31/03/2025 Un audited	Quarter ended 31/12/2024 Un audited	Quarter ended 31/03/2024 Un audited	Year ended 31/03/2025 Audited	Year ended 31/03/2024 Audited
1	Segment Revenue					
	(net sale/Income from each segment should be disclosed)					
1	Engineering	16613.81	9661.93	25926.80	64430.15	101688.68
2	Real estate	583.99	3614.84	3618.13	6836.03	9667.28
3	Others	-3.46	3	26.46	0.00	26.46
4	Road Project	0.00			0.00	
	Total segment revenue	17194.34	13279.77	29571.39	71266.18	111382.42
	Less: Inter segment revenue					
	Revenue from operations	17194.34	13279.77	29571.39	71266.18	111382.42
2	Segment Result					
	Profit (+) / Loss (-) before tax and interest from each segment					
1	Engineering	360.51	832.37	2148.71	4927.75	11985.22
2	Real estate	-258.69	369.79	197.85	128.83	212.37
3	Others	-62.89	105.30	869.93		-29.34
4	Road Project	0.40		15.58	0.94	15.90
	Total Profit before tax and interest	39.33	1307.47	3232.07	6057.52	12184.16
	i. Finance cost	668.35	372.77	1624.23	2216.03	3614.91
	ii. Other unallocable expenditure net off unallocable income					
	Profit before tax	-629.02	934.70	1607.84	2841.490	8669.24
3	(Segment Assets - Segment Liabilities)					
	Segment Assets					
1	Engineering	66167.07	57545.27	57218.94	66167.07	57218.94
2	Real estate	35696.96	43266.99	43116.13	35696.96	43116.13
3	Others	0.00	5124.14	4355.48		4355.48
4	Road Project	40444.60	40436.35	40925.99	40444.60	40925.99
	Total Segment Asset	142308.63	146372.75	146616.54	142308.630	145616.54
	Un-allocable Assets					
	Net Segment Asset	142308.63	146372.75	146616.54	142308.63	145616.54
4	Segment Liabilities					
	Segment Liabilities					
1	Engineering	3724.48	5452.43	1548.84	3724.48	1548.84
2	Real estate	32896.30	32125.31	37240.75	32896.30	37240.75
3	Others	0.00	3610.37	2925.83		2925.83
4	Road Project	31089.51	31081.66	31571.84	31089.51	31571.84
	Total Segment Liabilities	67710.29	72469.77	73287.26	67710.290	73287.26
	Un-allocable Liabilities					
	Net Segment Liabilities	67710.29	72469.77	73287.26	67710.29	73287.26
	Disclosure of Notes on Segments					

1 The segment report is prepared in accordance with the Ind Accounting Standard- 108 "Operating Segments" notified by Ministry of Corporate Affairs.

2 The Divisional figures reclassified in terms of % of total deployment of assets and accordingly only two segments identified and balance is included in other segments


Vikas Kothari
 Managing Director & CEO
 (DIN NO. 00223868)

Place : New Delhi
 Date : 30.05.2025

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	01/01/2025	01/04/2024
B	Date of end of reporting period	31-03-2025	31-03-2025
C	Whether results are audited or unaudited	Unaudited	Audited
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		
	a) Gain/(Loss) on Re-measurement of the net defined benefit plans	-9.92	-8.55
	b) Equity instruments through Other comprehensive Income	-0.39	-0.78
	Total Amount of items that will not be reclassified to profit and loss	-10.31	-9.33
2	Income tax relating to items that will not be reclassified to profit or loss	2.670	2.67
3	Amount of items that will be reclassified to profit and loss		
	(b) Changes in Foreign Currency Monetary Item translation difference account (FCMITDA)	-116.86	-173.34
	Total Amount of items that will be reclassified to profit and loss	-116.86	-173.34
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income	-124.50	-180.00

Sum

STATEMENT OF ASSET & LIABILITIES

		CONSOLIDATED	
		AUDITED	
Particulars			
		31.03.2025	31.03.2024
I	Assets		
	Non-current assets		
	Property, plant and equipment	7218.42	7807.81
	Capital work-in-progress	174.15	97.97
	Investment property	5626.86	5676.12
	Goodwill	352.9	352.9
	Other intangible assets	36499.43	36500.32
	Intangible assets under development	0	0
	Biological assets other than bearer plants	0	0
	Investments accounted for using equity method	1238.56	1904.51
	Non-current financial assets		
	Non-current investments	2748.15	2793.71
	Trade receivables, non-current	0	0
	Loans, non-current	964.21	963.92
	Other non-current financial assets	748.98	2537.71
	Total non-current financial assets	4461.34	6295.34
	Deferred tax assets (net)		
	Other non-current assets	1209.45	1200.44
	Total non-current assets	56781.11	59835.41
	Current assets		
	Inventories	40413.03	45663.99
	Current financial asset	0	0
	Current investments	0	0
	Trade receivables, current	28528.55	23627.12
	Cash and cash equivalents	3248.92	2765.79
	Bank balance other than cash and cash equivalents	5253.72	5462.8
	Loans, current	2.5	522.75
	Other current financial assets	3990.96	3968.99
	Total current financial assets	41024.65	36347.45
	Current tax assets (net)	2495.37	1933.67
	Other current assets	1594.47	1836.02
	Total current assets	85527.52	85781.13
	Non-current assets classified as held for sale		
	Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	142308.63	145616.54
II	Equity and liabilities		
1	Equity		

Signature

	Equity attributable to owners of parent		
	Equity share capital	963.04	963.04
	Other equity	73635.3	71366.25
	Total equity attributable to owners of parent	74598.34	72329.29
	Non controlling interest	4567.59	4566.99
	Total equity	79165.93	76896.28
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	369.52	1408.22
	Trade payables, non-current	0	0
	Other non-current financial liabilities	822.69	1011.12
	Total non-current financial liabilities	1192.21	2419.34
	Provisions, non-current	80.23	73.67
	Deferred tax liabilities (net)	3383.84	4410.63
	Deferred government grants, Non-current	0	0
	Other non-current liabilities	0	205.57
	Total non-current liabilities	4656.28	7109.21
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	6741.25	6025.96
	Trade payables, current	12437.59	10117.71
	Other current financial liabilities	1987.78	3319.81
	Total current financial liabilities	21166.62	19463.48
	Other current liabilities	37265.18	42114.35
	Provisions, current	54.62	33.22
	Current tax liabilities (Net)		
	Deferred government grants, Current		
	Total current liabilities	58486.42	61611.05
	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	63142.70	68720.26
	Total equity and liabilities	142308.63	145616.54
	Disclosure of notes on assets and liabilities	ADD NOTES	


VIKAS KOTHARI
MANAGING DIRECTOR & CEO
DIN No 00223868

Place : New Delhi
Date : 30.05.2025

OM INFRA LIMITED

Consolidated Cash Flow Statement for the year ended as on March 31, 2025

(Rs. In lacs)

PARTICULARS	Year Ended	
	As On 31.03.2025	As On 31.03.2024
Cash Flows From/Used In Operating Activities		
Profit/(Loss) Before Tax	2841.49	8569.23
	2841.49	8569.23
Adjustments For Reconcile Profit/(Loss)		
Add:-		
Depreciation, Amortizations and Impairments	630.13	817.34
Interest Paid	2216.03	2483.23
Non Cash Expenses	19.40	2.60
Loss on Sale of Property, Plant & Equipment or	0.00	
	2865.56	3303.17
Less:-		
Interest Receipt	512.65	2343.25
Profit on Sale of Property, Plant & Equipment or	1106.05	520.91
Profit From Shares and Mutual Fund	151.00	
Dividend Received	0.04	0.04
Non Cash Income and other Adjustments	28.12	37.31
	1797.86	2901.51
Operating Profit Before Working Capital Changes	3909.20	8970.89
Decrease/(Increase) in Working Capital	-2283.79	824.92
Other Adjustments	-214.58	590.46
	1410.84	10386.27
Less:-		
Direct Taxes Paid or Direct Taxes Paid (Net of	830.69	2095.87
Net Cash Flow From Operating Activities (A)	580.15	8290.40
Cash Flow From Investing Activities :		
Sale of Property, Plant and Equipment,Capital WIP,	1474.40	1788.93
Purchase of Property, Plant and Equipment,Capital	-203.53	-1627.76
Sale of Investments	200.04	
Purchase of Investments		-246.74
Loans And Advances (Received/(Provided))	519.97	-2.46
Increase/(Decrease) of Other Non Current Financial	1800.36	-2114.33
Dividend Received	0.04	0.04
Interest received	500.41	2343.25
Net Cash Flow From/Used In Investing Activities	4291.69	140.93
Cash Flow From Financing Activities :		
Proceeds from changes in ownership interests in subsi	0.59	10.67
Receipt/(Payment) Long Term Borrowings	-1038.70	-5738.19
Receipt/(Payment) Of Lease Liabilities	-18.60	-38.40
Increase/(Decrease) of Other Non Current Financial	168.55	-72.42
Receipt/(Payment) Of Short Term Borrowings	-804.28	
Interest And Bank Commission paid	-2208.59	-2483.23
Dividend Paid	-481.52	-481.52

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Net cash used in Financing Activities	-4382.55	-8803.09
Increase/(Decrease) in cash and cash Equivalents		
A. Cash Flow from Operating Activities	580.15	8290.40
B. Cash Flow from Investing Activities	4291.69	140.93
C. Cash Flow from Financing Activities	-4382.55	-8803.09
Net Increase / Decrease in Cash Flow During The	489.29	-371.76
Cash and Cash Equivalents at Beginning of The Year	2759.63	3131.38
Cash and cash equivalents at end of the year (Refer	3248.92	2759.62

Note :

1 Cash and cash equivalent at the end of the year consist of cash in hand and balances with banks and are net

Particulars	As On 31.03.2025	As On 31.03.2024
Balances with Banks		
On Current Account	2,358.17	2,278.58
On Term Deposit accounts with maturity less than 3 months	865.85	464.07
Cash in Hand	24.91	16.98
	3,248.92	2,759.62

Working Capital Changes		
(Increase)/Decrease Of Inventories	5,250.96	8,701.37
(Increase)/Decrease Of Trade And Other Receivable	-4,901.43	561.98
(Increase)/Decrease Of Other Current Financial Assets	-21.08	-3,879.11
(Increase)/Decrease Of Other Current Assets	221.43	5,559.46
(Increase)/Decrease In Bank Balances Other Than Cash And Cash Equivalents	215.02	-1,127.92
Increase/(Decrease) Of Trade And Other Payable	2,177.07	-7,800.40
Increase/(Decrease) Of Other Current Financial Liabilities	168.55	1,615.14
Increase/(Decrease) of Other Current Liabilities	-5,394.31	-2,805.62
	-2,283.79	824.90

Other Adjustments		
(Increase)/Decrease Of Other Non Current Assets	-9.01	-218.95
Increase/(Decrease) of Other Non Current Liabilities	-205.57	809.41
	-214.58	590.46

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Om Infra Limited

Ratios

Ratios	Numerator	Denominator	Current Period	Previous Period
Current Ratio	Total Current Assets	Total Current Liabilities	1.46	1.39
Debt-equity ratio	Non-Current Borrowings	Total Equity-OCI Reserve	0.09	0.12
Debt-service coverage ratio	Profit for the year+Depreciation+Interest on borrowing	Current Borrowing+Interest on borrowing	1.23	2.76
Return on Equity ratio	Total Comprehensive Income	Average of opening & Closing (Total Equity-OCI Reserve)	4.90%	6.70%
Inventory Turnover ratio	Revenue from operation	Average of opening & Closing Inventory	1.41	1.91
Trade Receivable turnover ratio	Revenue from operation	Average of opening & Closing Trade receivable	2.73	4.65
Trade Payable turnover ratio	Revenue from operation	Average of opening & Closing Trade payable	2.91	3.26
Net Capital Turnover ratio	Revenue from operation	Total current Assets-Total current liabilities	2.64	4.60
Net Profit Ratio	Profit for the year	Total Income	5.05%	4.24%
Return on Capital Employed	Profit Before Tax+Finance Cost	Average of Opening & Closing Total Assets-Total Liabilities-Tangible CWIP-Non Current Investment (other than subsidiary)	3.10%	6.82%
Return On Investment	Income from Investments	Total Investment	0.06%	0.15%
Return on Assets	Return on Assets	Total Assets	2.53%	3.23%
Interest Service Coverage Ratio	Earning available for Debt Service	Interest	2.28	4.45
Earnings Per Share	Profit/(Loss) for the Year	Weighted average number of shares outstanding	3.54	4.74
Long Term Debt to Working Capital	Long Term Debt	Working Capital	0.01	0.06
Bad Debts to Account Receivable Ratio	Bad Debts	Account Receivable	0.01	0.01
Current Liability Ratio	Current Liabilities	Total Liabilities	0.86	0.84
Operating Margin Percent	Operating Margin	Revenue from operation	14.57%	13.93%
Total Debt to Total Assets	Total Debt	Total Assets	0.05	0.06
Net Worth (Rs. In Lacs)	Shareholders Fund		74598	72329
Net Profit After Tax (Rs. In Lacs)	Profit After Tax		3597	4710

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Independent Auditor's Report on Audit of the Annual Consolidated Financial Results of Om Infra Limited ("the Parent") and Review of Quarterly Financial Results pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

To the Board Of Directors of Om Infra Limited

Report on the Consolidated Financial Results

Opinion

We have (a) audited the Consolidated Financial Results for the year ended March 31, 2025 and (b) reviewed the Consolidated Financial Results for the quarter ended March 31, 2025 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Consolidated Financial Results for the Quarter and Year Ended March 31, 2025 of **Om Infra Limited ("the Parent"), (comprising 6 Subsidiaries and 1 associates accounted as per Equity Method Listed in attachment A)**, pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated financial results give the information required by the Act in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the act read with the companies (Indian Accounting Standards) , Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Group as at March 31, 2025, and the profit, and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report.

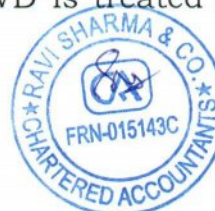




We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

1. Group's creditors have not submitted their status regarding classification as Micro, Small, and Medium Enterprises (MSME) under the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006. Under the MSMED Act, the Group is required to provide for interest on delayed payments to MSME creditors. Due to the lack of information on the classification of these creditors, the Group has not been able to make the necessary interest provisions. This omission could have financial and legal implications, including potential non-compliance with the Act. We did not modify our opinion on the same.
2. The Group has not obtained Work Completion Certificates for the majority of its project sites. In the absence of such documentation, we are unable to comment on the completion status of these projects. Our opinion is not modified in respect of this matter.
3. The Group has not obtained balance confirmations from debtors and creditors. Consequently, we are unable to independently verify the accuracy of the outstanding balances as at the balance sheet date. However, we have reviewed the underlying invoices and corresponding payment records, and based on our audit procedures, we are satisfied with the recoverability and payability of such balances. Our opinion is not modified in respect of this matter.
4. The Group's Subsidiary named Bhilwara Jaipur Toll Road Private Limited, being a Special Purpose Vehicle (SPV) has filed for termination with the respective authority and claimed the amount invested along with termination payments as per the concession agreement, amounting to Rs. 61,200.00 Lakhs. The arbitrator has awarded Rs. 77,943.00 Lakhs in favor of the SPV. Out of this awarded amount, the SPV has received Rs. 25,054.00 Lakhs to comply with the commercial court's order. This amount has been used to repay loans and cover other expenses. Amount Received from PWD is treated as current liability in Financial statements of SPV.





However, neither the arbitration award nor the amount received from the government has been accounted for in the SPV's financial statements as of the balance sheet date. This is because the Public Works Department (PWD) has challenged the arbitrator's award in an appeal to the High Court. Given the ongoing legal proceedings, the recognition of this amount in the financial statements has been deferred until there is a final resolution of the case. Our opinion is not modified in respect of the same.

5. The Group's non-current investments as at 31 March 2025 include investments aggregating Rs. 2.50 Lacs and advances amounting to Rs. 748.43 Lacs (Previous Year: Rs. 748.14 Lacs) in its Joint Venture, Gurha Thermal Power Group Limited. These investments and advances are considered good and recoverable by the management.

The Joint Venture has filed for termination with the respective authority (DISCOMS) and has claimed the amount invested along with termination payments. Initially, the Rajasthan Electricity Regulatory Commission (RERC) dismissed the claim. Subsequently, the Joint Venture preferred an appeal before the Appellate Tribunal for Electricity (APTEL).

APTEL ruled in favour of the Joint Venture, awarding a total of Rs. 5,390.92 Lakhs, inclusive of interest. However, this verdict has not been accounted for in the Joint Venture's financial statements as of the balance sheet date. The decision has not been recognized in the financial statements due to an appeal filed against the APTEL's verdict in the Honourable Supreme Court. As the final outcome remains uncertain, the Joint Venture has deferred the recognition of the awarded amount in its financial records. Our opinion is not modified in respect of the same.

Other Matter

1. The Parent has prepared a separate set of statutory financial statements for nine joint operations for the year ended 31 March 2025 in accordance with IND AS. These financial statements have been audited by other auditors under generally accepted auditing standards applicable in India. We did not separately audit these financial statements of joint operations included in the Consolidated financial results, whose financial statements reflect total assets of Rs. 15970.44 Lacs as at 31 March 2025, total income of Rs. 28659.69 Lacs, and net profit





after tax of Rs. 1402.53 Lacs for the year ended on that date, as considered in these Consolidated financial results. Our opinion, insofar as it relates to the amounts and disclosures included for these joint operations, is based solely on the reports of the other auditors and the conversion adjustments prepared by the management of the Group, which have been audited by us. Our opinion is not qualified in respect of this matter.

2. The Subsidiary and Associates has prepared a separate set of statutory financial statements for the year ended 31 March 2025 in accordance with IND AS in India. These financial statements have been audited by other auditors under generally accepted auditing standards applicable in India. We did not separately audit the these financial statements of joint operations included in the Consolidated financial statements, whose financial statements reflect total assets of Rs. 78794.79 Lacs as at 31 March 2025, total income of Rs.10657.14 Lacs, and net loss after tax of Rs. 19.47 Lacs for the year ended on that date, as considered in these Consolidated financial statements. Our opinion, insofar as it relates to the amounts and disclosures included for these joint operations, is based solely on the reports of the other auditors and the conversion adjustments prepared by the management of the Company, which have been audited by us. Our opinion is not qualified in respect of this matter
3. The Group made claims against customer/parties/subsidiaries/Joint ventures which represents work done in earlier years or loss of interest or any other matter which are either in dispute or yet to be finalized by both the parties amounting to to Rs. 58116.80 Lacs (P.Y. Rs. 55719.44 lacs) net off counter claims of Rs. 1521.02 lacs (P.y. Rs. 1805.74 lacs). Outcome of such claims are presently unascertainable. No adjustment has been made in the Consolidated financial statements. Our opinion is not qualified in respect of this matter.
4. This statement includes the results for the quarter year ended on 31st March 2025 being the balancing figure between audited figures in respect of the full financial year and published unaudited year to date figures upto the December quarter of current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.





Management's Responsibility for the Consolidated Financial Results

The Group's Management and the Board of Directors are responsible for the preparation and presentation of these Consolidated annual financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated financial results, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated financial results are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these Consolidated annual financial results.





We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Group has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence





obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) evaluating the effect of any identified misstatements in the Consolidated Financial Results.

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



CA Sourabh Jain
Partner
M. No. 431571
UDIN: 25431571BMOLUN3266
Place: Delhi
Date: 30.05.2025

(Rs.in Lacs)

Particulars	Total Assets	Total Income	Net Profit After Tax
NAME OF JOINT OPERATIONS / JOINT VENTURE			
1. SPML-OM METALS (JV) Ujjain (100%)	205.79	675.28	204.08
2. Om metals SPML Joint Venture Rwanda (100%)	2089.93	954.31	260.47
3. Omil-JV Shahpurkhandi (98%)	7197.33	16161.78	542.97
4. OMIL - WIPL JV ISARDA (50%)	2046.70	4208.48	177.46
5. Om metals SPML JV-Ghana (100%)	3.39	86.61	57.83
6. OMIL+JSC-(JV) Kameng (60%)	20.96	2.21	-22.73
7. OMIL-JWIL-VKMCPL (JV) (51%)	1049.70	960.46	0.67
8. HCC-OMIL JV (50%)	2576.74	3954.89	225.15
9. BRCCPL-OMIL-DARA JV (59%)	779.90	1655.67	-43.37
Total	15970.44	28659.69	1402.53
Particulars	Total Assets	Total Income	Net Profit After Tax
NAME OF SUBSIDIARIES / ASSOCIATES			
1. Om Metals Consortium Private Limited (Subsidiary)	31130.96	6218.08	-393.19
p2. High Terrace Reality Private Limited (Subsidiary)	1585.96	151.00	144.64
3. Worship Infraprojects Private Limited (Subsidiary)	2915.03	4209.54	213.19
4. Bihar Logistics Private Limited (Subsidiary)	1624.01	0.00	-3.92
5. Gujrat Warehousing Private Limited (Subsidiary)	1094.24	77.58	18.88
6. Bhilwara Jaipur Toll Road Private Limited (Subsidiary)	40444.60	0.94	0.94
7. Mega Equitas Private Limited (Associate)	Share of Net profit is included in High Terrace Reality Private Limited (Subsidiary)		
8. Ultrawave Projects Private Limited (Associate)			
Total	78794.79	10657.14	-19.47



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

To,

Date 30.05.2025

Corporate Service Department,
BSE Limited,
PhirozeJeejeebhoy Tower,
Dalal Street, Mumbai-400001
Scrip Code: 531092

Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, C-1 Block G,
BandraKurla Complex, Bandra (E),
Mumbai-400051
NSE Symbol: OMINFRAL

Sub : Declaration for Audit Report (s) with unmodified opinion

In compliance with the provisions of Regulation 33(3)(d) of the SEBI ((Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we confirm that M/s Ravi Sharma & Co., Statutory auditors of the Company have issued Audit Reports with unmodified opinion on the Audited Financial Results (Standalone and Consolidated) of the Company for the financial year ended March 31, 2025. Accordingly the impact of audit qualification is Nil.

Kindly take the above submission on your record.

Thanking you,

Yours faithfully,

For Om Infra Limited

Vikas Kothari
Managing Director & CEO
DIN : 00223868



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

Annexure -2

Details as required under Regulation 30 read with Schedule III of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024

Sr. No.	Particulars	Secretarial Auditor
1.	Reason for Change (viz., appointment, re-appointment resignation, removal, death or otherwise)	Appointment of M/s. B K Sharma and Associates, Company Secretaries, (FRN: S2013RJ233500), (Peer Review No.: 6711/2025) as Secretarial Auditor of the Company.
2.	Date of appointment/ re-appointment /cessation	The Board of Directors in its meeting held on May 30, 2025, recommended the appointment for approval of Members of the Company at the ensuing Annual General Meeting.
3.	Terms of appointment/ re-appointment	For conducting the Secretarial Audit of the Company for a term of 5 (five) consecutive years commencing from FY 2025-2026 to FY 2029-2030.
4.	Inter se relationship between directors	NA
5.	Brief profile (in case of appointment)	M/s B K Sharma and Associates is a leading firm of Practicing Company Secretaries with More than One decade of rich and diverse professional Experience. Renowned for its commitment & excellence, the Firm specializes in Secretarial Audits, Due Diligence, IPO and provides comprehensive range of advisory, representation and compliance services under Company Law, SEBI Regulations, FEMA Regulations, RBI Directions, Mergers & Acquisitions.

For Om Infra Limited


Vikas Kothari
Managing Director & CEO
DIN : 00223868