



OM INFRA LIMITED

(Formerly known as OM METALS INFRAPROJECTS LIMITED)

CIN: L27203RJ1971PLC003414

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

Tel: +91-141-2996468

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

Date: 13th May, 2026

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: Outcome of the Board Meeting held on May 13, 2026 and Submission of Audited Financial Results (Standalone and Consolidated) along with the Audit Report for the Quarter and Year ended March 31st, 2026.

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. Wednesday, May 13, 2026 at 4:45 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, 2026, along with the Audit Report, in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In this regard, please find enclosed the Audited Financial Results, including the Statement of Assets and Liabilities, the Cash Flow Statement, and the Statement on Impact of Audit Qualifications (for audit report with modified opinion), as Annexure-1.

2. Recommendation of Final Dividend of Rs. 0.50/- per Equity Share (50%) of the Face Value of Rs. 1/- for the Financial Year 2025-26 subject to the approval of Shareholders in the ensuing Annual General Meeting of the Company.

The Board Meeting commenced at 4:45 P.M. and was concluded at 5:20 P.M.

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

Thanking You

Yours faithfully



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For Om Infra Limited

Dharam Prakash Kothari

Chairman

DIN No 00035298



OM INFRA LIMITED

(Formerly known as OM METALS INFRAPROJECTS LIMITED)

CIN: I2770RI1973(C00344)

Regd. Office: 3rd Floor, A-Block, Om Tower, Church Road, M.I. Road, Lalpur-302001
Tel: +91-141-404666
Website: www.ommetals.com E-Mail ID: info@ommetals.com

ISIN – INE239D01028

Stock Code – BSE-531092

SYMBOL - NSE - OMINFRAL

Statement of audited Standalone Financial Results for the quarter and year ended 31st March 2026

PART I

S. No.	PARTICULARS	STANDALONE				
		QUARTER ENDED			YEAR ENDED	
		Quarter ended 31/03/2026	Quarter ended 31/12/2025	Quarter ended 31/03/2025	Year ended 31/03/2026	Year ended 31/03/2025
		Un audited	Un audited	Un audited	Audited	Audited
	(1)	(2)	(3)	(4)	(5)	
1	Income					
	Revenue from Operations	15723.64	10017.68	18278.43	46842.38	66627.77
	Other Income	446.31	552.41	1500.69	1627.67	3166.16
	Total Income	16169.95	10570.09	19779.13	48470.05	69793.94
2	Expenses					
	(a) Cost of materials consumed	4461.76	3966.23	7925.66	18701.12	28204.39
	(b) Purchases of stock-in-trade	33.62		49.49	42.61	177.85
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	344.30	334.08	166.88	-216.96	1235.08
	(d) Employee benefits expense	1154.10	1041.29	1102.28	4238.78	3993.05
	(e) Finance costs	490.42	468.85	652.40	1899.15	2187.29
	(f) Depreciation and amortisation expense	134.99	123.15	135.34	479.1	558.76
	(g) Other expenses	7891.60	4202.35	8934.04	20985.69	29659.87
		14510.79	10135.95	18966.07	46129.49	66016.28
3	Total Profit before exceptional items and tax	1659.16	434.14	813.05	2340.56	3777.65
4	Exceptional Items					
5	Total Profit before Tax	1659.16	434.14	813.05	2340.56	3777.65
7	Tax expenses					
8	Current Tax	167.63	-35.63	174.20	267.63	289.15
9	Deferred tax	660.18	-137.72	-1650.43	-107.55	-121.76
10	Total Tax Exp.	827.81	-173.35	-1476.23	160.08	167.39
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	831.35	607.49	2289.28	2180.48	3610.26
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	831.35	607.49	2289.28	2180.48	3610.26
22	Other comprehensive income net of taxes	37.32	1.19	-124.50	-32.52	-180.00
23	Total Comprehensive Income for the period	868.67	608.68	2164.78	2147.96	3430.26
24	Total profit or loss, attributable to					
	Profit or loss, attributable to owners of parent	831.35	607.49	2289.28	2180.48	3610.26
	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	868.67	608.68	2164.78	2147.96	3430.26
	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	78501.36	77632.72	76738.65	78501.36	76738.65
29	Earnings per share					
	Earnings per equity share for continuing operations					
	Basic earnings (loss) per share from continuing operations	0.86	0.63	2.25	2.26	3.56
	Diluted earnings (loss) per share from continuing operations	0.86	0.63	2.25	2.26	3.56
	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	0.86	0.63	2.25	2.26	3.56
	Diluted earnings (loss) per share from continuing and discontinued operations	0.86	0.63	2.25	2.26	3.56
30	Debt Equity Ratio				0.03	0.10
31	Debt Service Coverage Ratio				1.26	0.60
32	Interest Service Coverage Ratio				2.23	2.73
33	Disclosure of notes on financial results					
Note:						
1	The above audited Results for Quarter and year ended 31 March 2026 have been reviewed by audit committee and approved by the board of Directors at their respective meeting held on 13/05/2026. 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 revival plan under the Jal Jeevan Mission has recently resulted in fund allocation of approximately Rs. 28,000 Crore for Uttar Pradesh and Rs. 4,800 Crore for Rajasthan. This significant fund allocation is expected to accelerate the outstanding payments and execution of ongoing projects and facilitate timely completion of works related to rural water supply infrastructure. The funding will pave the way for faster implementation, improved project momentum, and strengthened execution capabilities across both states.					
3	Previous year/ quarter figures have been regrouped/reclassified/Rearranged where ever necessary.					
4	Figures for the quarter ended 31st March 2026 and 31st March 2025 are the balancing figure between the audited figures for the year ended on that date and the published unaudited year to date figure up to the end of 3rd quarter of the respective financial year.					

For Om Infra Limited

Dharam Prakash Kothari
Chairman
DIN No 00035298

Place : Delhi
Date : 13-05-2026

Segment wise Revenue, Results and Capital Employed

(Rs. In lacs)

S.No.	PARTICULARS	STANDALONE				
		QUARTER ENDED			YEAR ENDED	
		Quarter ended 31/03/2026	Quarter ended 31/12/2025	Quarter ended 31/03/2025	Year ended 31/03/2026	Year ended 31/03/2025
	Un audited	Un audited	Un audited	Audited	Audited	
1	Segment Revenue					
	(net sale/income from each segment should be disclosed)					
1	Engineering	15926.67	9953.15	18044.90	46842.38	65812.68
2	Real estate	120.21	64.53	236.99	323.24	815.09
3	Others	0.00	0.00	-3.46	0.00	0.00
	Total segment revenue	16046.88	10017.68	18278.43	47165.62	66627.77
	Less: Inter segment revenue					
	Revenue from operations	16046.88	10017.68	18278.43	47165.62	66627.77
2	Segment Result					
	Profit (+) / Loss (-) before tax and Interest from each segment					
1	Engineering	2197.60	946.32	1605.76	4424.840	6169.50
2	Real estate	-48.02	-43.33	-67.97	-185.13	-204.56
3	Others	0.00	0.00	-72.34	0.00	0.00
	Total Profit before tax	2149.58	902.99	1465.45	4239.71	5964.94
	i. Finance cost	490.42	468.85	652.40	1899.15	2187.29
	ii. Other unallocable expenditure net off unallocable Income					
	Profit before tax	1659.16	434.14	813.05	2340.56	3777.65
3	(Segment Assets - Segment Liabilities)					
	Segment Assets					
1	Engineering	108067.81	108087.44	103007.21	108067.810	103007.21
2	Real estate	4300.16	4375.63	4566.00	4300.16	4566.00
3	Others	0.00	0.00	0.00		
	Total Segment Asset	112367.97	112463.07	107573.21	112367.97	107573.21
	Un-allocable Assets					
	Net Segment Asset	112367.97	112463.07	107573.21	112367.97	107573.21
4	Segment Liabilities					
	Segment Liabilities					
1	Engineering	31625.47	32550.57	28535.08	31625.47	28535.08
2	Real estate	1278.10	1316.75	1336.44	1278.1	1336.44
3	Others	0.00	0	0.00	0.00	0.00
	Total Segment Liabilities	32903.57	33867.32	29871.52	32903.57	29871.52
	Un-allocable Liabilities					
	Net Segment Liabilities	32903.57	33867.32	29871.52	32903.57	29871.52
	Disclosure of Notes on Segments					

- The segment report is prepared in accordance with the Ind Accounting Standard- 108 "Operating Segments" notified by Ministry of Corporate Affairs. Amount of Rs. 25000 lacs around has been is invested in real estate and non core assets through subsidiary and associates which is reflecting in consolidated financial statements and segmentation.
- 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


Dharam Prakash Kothari
 Chairman
 DIN No 00035298

Place : New Delhi
Date : 13-05-2026

STATEMENT OF ASSET & LIABILITIES

		STANDALONE	
		AUDITED	
Particulars			
		31.03.2026	31.03.2025
I	Assets		
	Non-current assets		
	Property, plant and equipment	5056.14	5116.41
	Capital work-in-progress	148.64	97.96
	Investment property	5829.08	5626.86
	Goodwill	0	0
	Other intangible assets	0	0
	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	15664.44	14033.23
	Trade receivables, non-current	0	0
	Loans, non-current	24878.77	24890.38
	Other non-current financial assets	742.57	722.48
	Total non-current financial assets	41285.78	39646.09
	Deferred tax assets (net)		
	Other non-current assets	1467.58	895.39
	Total non-current assets	53787.22	51382.71
	Current assets		
	Inventories	10955.07	10399.53
	Current financial asset		0
	Current investments	0	0
	Trade receivables, current	30764.51	28313.92
	Cash and cash equivalents	1802.96	2550.27
	Bank balance other than cash and cash equivalents	5672.23	5233.02
	Loans, current	6032.62	6024
	Other current financial assets	65.48	64.07
	Total current financial assets	44337.80	42185.28
	Current tax assets (net)	1462.8	2249.55
	Other current assets	1825.08	1356.15
	Total current assets	58580.75	56190.51
	Non-current assets classified as held for sale		
	Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	112367.97	107573.22

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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	78501.36	76738.65
	Total equity attributable to owners of parent	79464.40	77701.69
	Non controlling interest		
	Total equity	79464.40	77701.69
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	694.47	1029.17
	Trade payables, non-current		0
	Other non-current financial liabilities	2983.73	1330.52
	Total non-current financial liabilities	3678.20	2359.69
	Provisions, non-current	107.14	80.22
	Deferred tax liabilities (net)	3789.55	3894.81
	Deferred government grants, Non-current		
	Other non-current liabilities	1355.27	
	Total non-current liabilities	8930.16	6334.72
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	8354.73	6741.25
	Trade payables, current	10058.06	12016.43
	Other current financial liabilities	2179.32	1987.54
	Total current financial liabilities	20592.11	20745.23
	Other current liabilities	3204.87	2736.96
	Provisions, current	74.96	54.62
	Current tax liabilities (Net)	101.47	
	Deferred government grants, Current		
	Total current liabilities	23973.41	23536.81
	Liabilities directly associated with assets in disposal group classified as held for sale		
	Regulatory deferral account credit balances and related deferred tax liability		
	Total liabilities	32903.57	29871.53
	Total equity and liabilities	112367.97	107573.22
	Disclosure of notes on assets and liabilities	ADD NOTES	



Dharam Prakash Kothari
Chairman
DIN No:- 00035298

Place : New Delhi
Date : 13-05-2026

OM INFRA LIMITED

CASHFLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2026

(Rs. In lacs)

PARTICULARS	Year Ended	
	As On 31.03.2026	As On 31.03.2025
Cash Flows From/Used In Operating Activities		
Profit/(Loss) Before Tax	2340.57	3777.65
	2340.57	3777.65
Adjustments For Reconcile Profit/(Loss)		
Add:-		
Depreciation, Amortizations and Impairments	479.10	624.73
Interest Paid	1899.14	2187.29
Non Cash Expenses	104.72	19.40
Loss on Sale of Property, Plant & Equipment or Investment		0.00
	2482.96	2831.42
Less:-		
Interest Receipt	504.04	379.02
Profit on Sale of Property, Plant & Equipment or Investment		1106.05
Dividend Received	0.05	0.04
Non Cash Income and other Adjustments	3.77	33.95
	507.86	1519.06
Operating Profit Before Working Capital Changes	4315.67	5090.01
Decrease/(Increase) in Working Capital	-5214.36	-3725.95
Other Adjustments	783.09	-221.45
	-115.60	1142.61
Less:-		
Direct Taxes Paid or Direct Taxes Paid (Net of Refund)	-620.59	884.64
Net Cash Flow From Operating Activities	504.99	257.97
Cash Flow From Investing Activities :		
Sale of Property, Plant and Equipment,Capital WIP, Investment	3.05	1414.49
Purchase of Property, Plant and Equipment,Capital WIP,	-674.98	-195.40
Sale of Investments	0.00	48.54
Purchase of Investments	-1702.56	0.00
Loans And Advances (Received/(Provided))	2.99	1325.08
Increase/(Decrease) of Other Non Current Financial Assets	-20.10	200.36
Dividend Received	0.05	0.04
Interest received	493.17	366.78
Net Cash Flow From/Used In Investing Activities	-1898.33	3159.89
Cash Flow From Financing Activities :		
Receipt/(Payment) Long Term Borrowings	-334.70	-366.69
Receipt/(Payment) Of Lease Liabilities	-13.50	-18.60
Receipt/(Payment) Of Short Term Borrowings	1613.47	325.37
Increase/(Decrease) of Other Non Current Financial Liabilities	1661.36	261.14
Interest And Bank Commission paid	-1895.29	-2179.85
Dividend Paid	-385.26	-481.52
Net cash used in Financing Activities	646.08	-2460.15

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Increase/(Decrease) in cash and cash Equivalents		
A. Cash Flow from Operating Activities	504.99	257.97
B. Cash Flow from Investing Activities	-1898.38	3159.89
C. Cash Flow from Financing Activities	646.08	-2460.15
Net Increase / Decrease in Cash Flow During The Year	-747.31	957.71
Cash and Cash Equivalents at Beginning of The Year	2550.26	1592.55
Cash and cash equivalents at end of the year (Refer Note :)	1802.95	2550.26

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 31.03.2026	As On 31.03.2025
Balances with Banks		
On Current Account	726.69	2047.37
On Term Deposit accounts with maturity less then 3 months at	1061.77	478.98
Cash in Hand	14.49	23.91
	1802.95	2550.26
Non Cash Expenses and Adjustments		
Gratuity & Leave Encashment	54.72	19.40
Others	50.00	
	104.72	19.40
Non Cash Income and other Adjustments		
Share of Profit and loss from partnership firm	3.77	4.36
Gain On Derecognition of Rou Assets and Lease Liability		29.59
	3.77	33.95
Working Capital Changes		
(Increase)/Decrease Of Inventories	-555.54	634.07
(Increase)/Decrease Of Trade And Other Receivable	-2450.59	-4811.48
(Increase)/Decrease Of Other Current Financial Assets	-1.40	-27.62
(Increase)/Decrease Of Other Current Assets	-468.93	163.37
Increase/(Decrease) Of Trade And Other Payable	-1958.37	1858.39
Increase/(Decrease) Of Other Current Financial Liabilities	191.79	168.50
(Increase)/Decrease In Bank Balances Other Than Cash And Cash	-439.21	221.32
Increase/(Decrease) Of Other Current Liabilities	467.90	-1932.49
	-5214.35	-3725.94
Other Adjustments		
(Increase)/Decrease Of Other Non Current Assets	-572.19	-15.89
Increase/(Decrease) of Other Non Current Liabilities	1355.27	-205.57
	783.08	-221.46

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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	01/01/2026	01/04/2025
B	Date of end of reporting period	31-03-2026	31-03-2026
C	Whether results are audited or unaudited	Un Audited	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	4.83	7.46
	b) Equity instruments through Other comprehensive income	1.28	0.53
	Total Amount of items that will not be reclassified to profit and loss	6.11	7.99
2	Income tax relating to items that will not be reclassified to profit or loss	-1.75	-2.28
3	Amount of items that will be reclassified to profit and loss		
	(b) Changes in Foreign Currency Monetary Item translation difference	32.96	-38.23
	Total Amount of items that will be reclassified to profit and loss	32.96	-38.23
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income	37.32	-32.52

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Om Infra Limited

Ratios

Current Ratio	Total Current Assets	Total Current Liabilities	2.44	2.39
Debt-equity ratio	Total Debt	Total Equity-OCI Reserve	0.03	0.10
Debt-service coverage ratio	Earnings before Interest, Tax and Exceptional Items	Interest Expense + Principal Repayments made during the year for long term loans	1.26	0.60
Return on Equity ratio %	Profit After Tax	Average of Net worth	2.77%	4.74%
Inventory Turnover ratio	Cost of Goods Sold (Cost of Material Consumed + Purchases + Changes in Inventory + Manufacturing Expenses)	Average of opening & Closing Inventory	3.40	5.18
Trade Receivable turnover ratio	Revenue from operation	Average of opening & Closing Trade receivable	1.59	2.57
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	1.99	2.89
Net Capital Turnover ratio	Revenue from operation	Working Capital (Current Assets - Current Liabilities)	1.35	2.04
Net Profit Ratio %	Profit After Tax (after exceptional items)	Revenue from operation	4.65%	5.42%
Return on Capital Employed %	Profit Before Tax+Finance Cost	Average Capital employed*	4.87%	7.10%
Return On Investment %	Income from Investments	Average Investment Total	0.24%	10.32%
Return On Asset %	Return on Assets	Total Assets	1.94%	3.36%
Interest-service coverage ratio	Earnings before Interest, Tax and Exceptional Items	Interest Expense	223.24%	272.71%
EPS	Earnings Available To Equity Shareholders	Number of Equity Shares	2.23	3.56
Long Term Debt To Working Capital	Long Term Debt	Working Capital	2.01%	3.15%
Bad Debts To Account Receivable Ratios	Bad Debts	Account Receivable Ratios	0.49%	0.54%
Current Liability Ratios	Liquid Asset	Current Liability	72.86%	78.79%
Operating Margin (%)	Operating Margin	Revenue from operation	22.46%	16.74%
Total Debt To Total Assets	Total Debt	Total Assets	1.92%	2.71%
Net Worth (Rs. In Lacs)			79464.40	77701.69
Net Profit After Tax (Rs. In Lacs)			2180.48	3610.27

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Ravi Sharma & Co.

CHARTERED ACCOUNTANTS



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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

Qualified Opinion

We have (a) audited the Standalone Financial Results for the year ended March 31, 2026 and (b) reviewed the Standalone Financial Results for the quarter ended March 31, 2026 (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, 2026 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 provided to us, except for the matter described in the Basis for Qualified Opinion section, the aforesaid standalone financial results provide the information required under 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 Companies Act, 2013 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, 2026, and of its profit, total comprehensive income, changes in equity, and cash flows for the year ended on that date.





Basis for Qualified 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 Qualified opinion as follows :

1. The Company has recognised unbilled revenue of ₹5116.73 lakhs for the period ended 31 March 2026, out of which necessary approvals for unbilled revenue of ₹2885.28 lakhs from the respective project authorities were not available as at the reporting date; In the absence of such approvals, consequently, we are unable to verify the same. Accordingly, our opinion has been modified in respect of this matter.

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 2026 include investments aggregating Rs. 5589.70 Lacs and advances amounting to Rs. 6032.62 Lacs (Previous Year: Rs.6024.00 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 2026 include investments aggregating Rs. 2.50 Lacs and advances amounting to Rs. 748.43 Lacs (Previous Year: Rs. 748.43 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 2026 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. 11049.83 Lacs as at 31 March 2026, total income of Rs. 16050.38 Lacs, and net loss after tax of Rs. 71.85 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. 52771.23 Lacs net off counter claims of Rs. 1805.72 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 2026 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.





Ravi Sharma & Co.

CHARTERED ACCOUNTANTS



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



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casourabhpendaya@gmail.com

- 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: 26431571UVMWYV1438
Place: Delhi
Date: 13-05-2026



Annexure "A"

(Rs. in Lacs)

NAME OF JOINT OPERATIONS / JOINT VENTURE	Total Assets	Total Income	Net Profit After Tax
1. SPML-OM METALS (JV) Ujjain (100%)	288.09	511.73	-10.73
2. Om metals SPML Joint Venture Rwanda (100%)	756.80	276.66	-145.53
3. Omil-JV Shahpurkhandi (98%)	5220.41	10311.18	-79.01
4. OMIL - WIPL JV ISARDA (50%)	633.82	2396.87	31.90
5. Om metals SPML JV-Ghana (100%)	3.44	0.01	0.01
6. OMIL+JSC-(JV) Kameng (60%)	20.90	21.87	62.70
7. OMIL-JWIL-VKMCPL (JV) (51%)	1007.79	217.18	0.22
8. HCC-OMIL JV (50%)	1996.37	1620.91	21.13
9. BRCCPL-OMIL-DARA JV (59%)	1122.21	693.97	47.46
TOTAL	11049.83	16050.38	-71.85



ANNEXURE I

Statement on Impact of Audit Qualifications (Standalone) for the Financial Year ended March 31, 2026

[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

i.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	46842.39	43957.11
	2.	Total Expenditure	46129.49	46129.59
	3.	Net Profit/(Loss)	2180.49	-704.79
	4.	Earnings Per Share	2.26	-0.73
	5.	Total Assets	112367.97	109482.69
	6.	Total Liabilities	32903.57	32903.57
	7.	Net Worth	79464.40	76579.12
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-

ii. Audit Qualification

a. Details of Audit Qualification: Unable to verify the unbilled revenue invoices of Rs. 2885.28.

b. Type of Audit Qualification: Qualified Opinion

c. Frequency of qualification: First

d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:
Verification of Such unbilled revenue invoices is under process and such bills will be approved in due course of time

e. For Audit Qualification(s) where the impact is not quantified by the auditor: **Not Applicable**

(i) Management's estimation on the impact of audit qualification:

(ii) If management is unable to estimate the impact, reasons for the same:

(iii) Auditors' Comments on (i) or (ii) above:

III.

Signatories:

CEO/Managing Director -



CFO



Audit Committee Chairman-



Statutory Auditor



Place: New Delhi

Date: 13.05.2026



OM INFRA LIMITED

(Formerly known as OM METALS INFRAPROJECTS LIMITED)
CIN: L27201RJ1975PC001414

Regd. Office: 3rd Floor, A Block, Om Tower, Church Road, M.I. Road, Jaipur-302001
Tel: +91 343 4046666
Website: www.ommetals.com E-Mail Id: 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 2026

PART I

S. No.	PARTICULARS	CONSOLIDATED				
		QUARTER ENDED			YEAR ENDED	
		Quarter ended 31/03/2026	Quarter ended 31/12/2025	Quarter ended 31/03/2025	Year ended 31/03/2026	Year ended 31/03/2025
		Un audited {1}	Un audited {2}	Un audited {3}	Audited {4}	Audited {5}
1	Income					
	Income from Operations	16010.41	11181.60	17194.34	50005.60	71266.18
	Other Income	519.86	589.27	1803.72	1788.80	3599.15
	Total Income	16530.27	11770.87	18998.06	51794.40	74865.33
2	Expenses					
	(a) Cost of materials consumed	4542.03	4028.63	8018.21	19127.24	28685.03
	(b) Purchases of stock-in-trade	33.62		53.84	42.61	182.20
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	645.16	1099.23	475.17	2131.97	5851.97
	(d) Employee benefits expense	1194.55	1087.68	1150.01	4409.26	4174.45
	(e) Finance costs	481.14	496.15	668.35	1916.36	2216.03
	(f) Depreciation and amortisation expense	135.76	123.91	136.12	482.17	561.82
	(g) Other expenses					
	(i) Job Work	8022.14	4312.23	9125.39	21471.32	30352.34
	(ii) other than job work (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)					
		15054.40	11147.83	19627.08	49580.93	72023.84
3	Total Profit before exceptional items and tax	1475.87	623.04	-629.02	2213.47	2841.49
4	Exceptional Items					
5	Total Profit before Tax	1475.87	623.04	-629.02	2213.47	2841.49
7	Tax expenses					
8	Current Tax	169.87	-32.24	182.07	449.02	268.99
9	Deferred tax	660.16	-152.98	-2296.75	-292.38	-1024.12
10	Total Tax Exp.	830.05	-184.92	-2114.68	157.54	-755.13
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	645.82	807.96	1485.66	2055.93	3596.62
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	0.00			0.00	-5.83
21	Total profit (loss) for period	645.82	807.96	1485.66	2055.93	3590.79
22	Other comprehensive income net of taxes	37.32	1.19	-124.50	-32.52	-180.00
23	Total Comprehensive Income for the period	683.14	809.15	1361.16	2023.41	3410.79
24	Total profit or loss, attributable to					
	Profit or loss, attributable to owners of parent	645.90	807.95	1479.48	2055.93	3590.20
	Total profit or loss, attributable to non-controlling interests	-0.08	0.01	0.35	0.00	0.59
25	Total Comprehensive Income for the period attributable to					
	Comprehensive income for the period attributable to owners of parent	683.22	809.07	1360.81	2023.41	3410.20
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-0.08	0.08	0.35	0.00	0.59
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	75273.45	72939.94	73635.30	75273.45	73635.30
29	Earnings per share					
	Earnings per equity share for continuing operations					
	Basic earnings (loss) per share from continuing operations	0.67	0.84	1.41	2.10	3.54
	Diluted earnings (loss) per share from continuing operations	0.67	0.84	1.41	2.10	3.54
	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	0.71	0.84	1.41	2.10	3.54
	Diluted earnings (loss) per share from continuing and discontinued operations	0.71	0.84	1.41	2.10	3.54
30	Debt Equity Ratio	0.11			0.11	
31	Debt Service Coverage Ratio				1.22	
32	Interest Service Coverage Ratio				2.16	
33	Disclosure of notes on financial results					
Note:	The above audited Results for Quarter and year ended 31 March 2026 have been reviewed by audit committee and approved by the board of Directors at their respective meeting held on 13/05/2026. 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 revival plan under the Jal Jeevan Mission has recently resulted in fund allocation of approximately Rs. 28,000 Crore for Uttar Pradesh and Rs. 4,800 Crore for Rajasthan. This significant fund allocation is expected to accelerate the outstanding payments and execution of ongoing projects and facilitate timely completion of works related to rural water supply infrastructure. The funding will pave the way for faster implementation, improved project momentum, and strengthened execution capabilities across both states.					
3	Previous year/ quarter figures have been regrouped/reclassified/Rearranged where ever necessary.					
4	Figures for the quarter ended 31st March 2026 and 31st March 2025 are the balancing figure between the audited figures for the year ended on that date and the published unaudited year to date figure up to the end of 3rd quarter of the respective financial year.					

For Om Infra Limited

Dharam Prakash Kothari
Chairman
DIN No 00035298

Place : Delhi
Date : 13-05-2026

Segment wise Revenue, Results and Capital Employed

(Rs. In lacs)

S.No.	PARTICULARS	CONSOLIDATED				
		QUARTER ENDED			YEAR ENDED	
		Quarter ended 31/03/2026	Quarter ended 31/12/2025	Quarter ended 31/03/2025	Year ended 31/03/2026	Year ended 31/03/2025
		Un audited	Un audited	Un audited	Audited	Audited
1	Segment Revenue					
	(net sale/Income from each segment should be disclosed)					
1	Engineering	15615.32	9956.81	16613.81	46554.98	64430.15
2	Real estate	395.09	1224.79	583.99	3450.62	6836.03
3	Others	0.00	0.00	-3.46	0.00	0.00
4	Road Project	0.00	0.00	0.00	0.00	0.00
	Total segment revenue	16010.41	11181.60	17194.34		71266.18
	Less: Inter segment revenue					
	Revenue from operations	16010.41	11181.60	17194.34	0.00	71266.18
2	Segment Result					
	Profit (+) / Loss (-) before tax and Interest from each segment					
1	Engineering	2194.45	949.22	360.51	4418.17	4927.75
2	Real estate	-226.55	169.97	-258.69	-277.67	128.83
3	Others	-10.90	0.00	-62.89	-10.90	0.00
4	Road Project	0.01	0.00	0.40	0.23	0.94
	Total Profit before tax and interest	1957.01	1119.19	39.33	4129.83	5057.52
	i. Finance cost	481.14	496.15	668.35	1916.36	2216.03
	ii. Other unallocable expenditure net off unallocable income					
	Profit before tax	1475.87	623.04	-629.02	2213.470	2841.49
3	(Segment Assets - Segment Liabilities)					
	Segment Assets					
1	Engineering	68459.41	74674.66	66167.07	68459.41	66167.07
2	Real estate	34787.11	33295.94	35696.96	34787.11	35696.96
3	Others	2722.76	0.00	0.00	2722.76	0.00
4	Road Project	40460.41	40459.04	40444.6	40460.41	40444.60
	Total Segment Asset	146429.69	148429.64	142308.63	146429.690	142308.63
	Un-allocable Assets					
	Net Segment Asset	146429.69	148429.64	142308.63	146429.69	142308.63
4	Segment Liabilities					
	Segment liabilities					
1	Engineering	1982.95	11145.89	3724.48	1982.95	3724.48
2	Real estate	30784.06	30626.71	32896.3	30784.06	32896.30
3	Others	1753.50	0.00	0.00	1753.50	0.00
4	Road Project	31105.10	31103.73	31089.51	31105.10	31089.51
	Total Segment Liabilities	65625.61	72876.33	67710.29	65625.61	67710.29
	Un-allocable Liabilities					
	Net Segment Liabilities	65625.61	72876.33	67710.29	65625.61	67710.29
	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.

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


Dharam Prakash Kothari
 Chairman
 DIN No 00035298

Place : New Delhi
 Date : 13-05-2026

STATEMENT OF ASSET & LIABILITIES

		CONSOLIDATED	
		AUDITED	
Particulars			
		31.03.2026	31.03.2025
I	Assets		
	Non-current assets		
	Property, plant and equipment	7170.20	7218.42
	Capital work-in-progress	224.83	174.15
	Investment property	5829.08	5626.86
	Goodwill	352.90	352.90
	Other intangible assets	36499.43	36499.43
	Intangible assets under development	0.00	0.00
	Biological assets other than bearer plants	0.00	0.00
	Investments accounted for using equity method	1193.56	1238.56
	Non-current financial assets		
	Non-current investments	4424.36	2748.15
	Trade receivables, non-current		0.00
	Loans, non-current	964.21	964.21
	Other non-current financial assets	769.07	748.98
	Total non-current financial assets	6157.64	4461.34
	Deferred tax assets (net)		
	Other non-current assets	1976.17	1209.45
	Total non-current assets	59403.81	56781.11
	Current assets		
	Inventories	38619.64	40413.03
	Current financial asset	0.00	0.00
	Current investments	0.00	0.00
	Trade receivables, current	31028.18	28528.55
	Cash and cash equivalents	2223.08	3248.92
	Bank balance other than cash and cash equivalents	5732.06	5253.72
	Loans, current	2.50	2.50
	Other current financial assets	5583.93	3990.96
	Total current financial assets	44569.75	41024.65
	Current tax assets (net)	1621.61	2495.37
	Other current assets	2214.88	1594.47
	Total current assets	87025.88	85527.52
	Non-current assets classified as held for sale		
	Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	146429.69	142308.63

↓
Plc/oth.

II	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	963.04	963.04
	Other equity	75273.45	73635.30
	Total equity attributable to owners of parent	76236.49	74598.34
	Non controlling interest	4567.59	4567.59
	Total equity	80804.08	79165.93
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	206.83	369.52
	Trade payables, non-current		0.00
	Other non-current financial liabilities	2981.20	822.69
	Total non-current financial liabilities	3188.03	1192.21
	Provisions, non-current	107.14	80.23
	Deferred tax liabilities (net)	3093.74	3383.84
	Deferred government grants, Non-current		0.00
	Other non-current liabilities	1355.27	0.00
	Total non-current liabilities	7744.18	4656.28
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	8354.73	6741.25
	Trade payables, current	11301.93	12437.59
	Other current financial liabilities	2179.64	1987.78
	Total current financial liabilities	21836.30	21166.62
	Other current liabilities	35767.23	37265.18
	Provisions, current	74.96	54.62
	Current tax liabilities (Net)	202.94	
	Deferred government grants, Current		
	Total current liabilities	57881.43	58486.42
	Liabilities directly associated with assets in disposal group classified as held for sale		
	Regulatory deferral account credit balances and related deferred tax liability		
	Total liabilities	65625.61	63142.70
	Total equity and liabilities	146429.69	142308.63
	Disclosure of notes on assets and liabilities	ADD NOTES	

Dharam Prakash Kothari

Dharam Prakash Kothari
Chairman
DIN No-: 00035298

Place :
Date :

New Delhi
13-05-2026

OM INFRA LIMITED

Consolidated Cash Flow Statement for the year ended as on March 31, 2026

(Rs. In lacs)

PARTICULARS	Year Ended	
	As On 31.03.2026	As On 31.03.2025
Cash Flows From/Used In Operating Activities		
Profit/(Loss) Before Tax	2213.47	2841.49
	2213.47	2841.49
Adjustments For Reconcile Profit/(Loss)		
Add:-		
Depreciation, Amortizations and Impairments	482.17	630.13
Interest Paid	1916.36	2216.03
Non Cash Expenses	104.72	19.40
	2503.25	2865.56
Less:-		
Interest Receipt	521.71	512.65
Profit on Sale of Property, Plant & Equipment or		1106.05
Profit From Shares and Mutual Fund		151.00
Dividend Received	0.05	0.04
Non Cash Income and other Adjustments	3.77	28.12
	525.53	1797.86
Operating Profit Before Working Capital Changes	4191.20	3909.20
Decrease/(Increase) in Working Capital	-5839.70	-2283.79
Other Adjustments	588.55	-214.58
	-1059.96	1410.84
Less:-		
Direct Taxes Paid or Direct Taxes Paid (Net of	-626.77	830.69
Net Cash Flow From Operating Activities (A)	-433.19	580.15
Cash Flow From Investing Activities :		
Sale of Property, Plant and Equipment,Capital WIP,	23.84	1474.40
Purchase of Property, Plant and Equipment,Capital	-710.89	-203.53
Sale of Investments	0.00	200.04
Purchase of Investments	-1702.56	
Loans And Advances (Received/(Provided))		519.97
Increase/(Decrease) of Other Non Current Financial	-20.10	1800.36
Dividend Received	0.05	0.04
Interest received	510.85	500.41
Net Cash Flow From/Used In Investing Activities	-1898.81	4291.69
Cash Flow From Financing Activities :		
Proceeds from changes in ownership interests in subsidiaries	0.00	0.59
Receipt/(Payment) Long Term Borrowings	-162.69	-1038.70
Receipt/(Payment) Of Lease Liabilities	-13.50	-18.60
Increase/(Decrease) of Other Non Current Financial	2166.65	168.55
Receipt/(Payment) Of Short Term Borrowings	1613.47	-804.28
Interest And Bank Commission paid	-1912.51	-2208.59
Dividend Paid	-385.26	-481.52
Net cash used in Financing Activities	1306.16	-4382.55

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Increase/(Decrease) in cash and cash Equivalents		
A. Cash Flow from Operating Activities	-433.19	580.15
B. Cash Flow from Investing Activities	-1898.81	4291.69
C. Cash Flow from Financing Activities	1306.16	-4382.55
Net Increase / Decrease in Cash Flow During The	-1025.84	489.29
Cash and Cash Equivalents at Beginning of The Year	3248.92	2759.63
Cash and cash equivalents at end of the year (Refer	2223.08	3248.92

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 31.03.2026	As On 31.03.2025
Balances with Banks		
On Current Account	1,145.82	2,358.17
On Term Deposit accounts with maturity less then 3 months	1,061.77	865.85
Cash in Hand	15.49	24.91
	2,223.08	3,248.92

Non Cash Expenses and Adjustments		
Gratuity And Leave Encashment	54.72	19.40
Others	50.00	
	104.72	19.40

Non Cash Income and other Adjustments		
Gain On Derecognition of Rou Assets and Lease Liability		29.59
Share of profit and loss from partnership firm or association of	3.77	(1.47)
	3.77	28.12

Working Capital Changes		
(Increase)/Decrease Of Inventories	1,793.39	5,250.96
(Increase)/Decrease Of Trade And Other Receivable	(2,499.63)	(4,901.43)
(Increase)/Decrease Of Other Current Financial Assets	(1,592.97)	(21.08)
(Increase)/Decrease Of Other Current Assets	(620.40)	221.43
(Increase)/Decrease In Bank Balances Other Than Cash And Cash Equivalents	(478.34)	215.02
Increase/(Decrease) Of Trade And Other Payable	(1,135.66)	2,177.07
Increase/(Decrease) Of Other Current Financial Liabilities	191.86	168.55
Increase/(Decrease) of Other Current Liabilities	(1,497.95)	(5,394.31)
	(5,839.70)	(2,283.79)

Other Adjustments		
(Increase)/Decrease Of Other Non Current Assets	(766.72)	(9.01)
Increase/(Decrease) of Other Non Current Liabilities	1,355.27	(205.57)
	588.55	(214.58)

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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	01/01/2026	01/04/2025
B	Date of end of reporting period	31-03-2026	31-03-2026
C	Whether results are audited or unaudited	Un Audited	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	4.83	7.46
	b) Equity Instruments through Other comprehensive income	1.28	0.53
	Total Amount of items that will not be reclassified to profit and loss	6.11	7.99
2	Income tax relating to items that will not be reclassified to profit or loss	-1.750	-2.28
3	Amount of items that will be reclassified to profit and loss		
	(b) Changes In Foreign Currency Monetary Item translation difference account(FCMITDA)	32.96	-38.23
	Total Amount of items that will be reclassified to profit and loss	32.96	-38.23
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income	37.32	-32.52

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Om Infra Limited

Ratios

Ratios	Numerator	Denominator	Current Period	Previous Period
Current Ratio	Total Current Assets	Total Current Liabilities	1.50	1.46
Debt-equity ratio	Non-Current Borrowings	Total Equity-OCI Reserve	0.11	0.09
Debt-service coverage ratio	Profit for the year+Depreciation+Interest on borrowing	Current Borrowing+Interest on borrowing	1.22	1.23
Return on Equity ratio	Total Comprehensive Income	Average of opening & Closing (Total Equity-OCI Reserve)	2.73%	4.90%
Inventory Turnover ratio	Revenue from operation	Average of opening & Closing Inventory	0.99	1.41
Trade Receivable turnover ratio	Revenue from operation	Average of opening & Closing Trade receivable	1.68	2.73
Trade Payable turnover ratio	Revenue from operation	Average of opening & Closing Trade payable	1.91	2.91
Net Capital Turnover ratio	Revenue from operation	Total current Assets-Total current liabilities	1.72	2.64
Net Profit Ratio	Profit for the year	Total Income	4.11%	5.05%
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)	4.96%	6.21%
Return On Investment	Income from Investments	Total Investment	0.74%	0.12%
Return on Assets	Return on Assets	Total Assets	1.40%	2.52%
Interest Service Coverage Ratio	Earning available for Debt Service	Interest	2.16	2.28
Earnings Per Share	Profit/(Loss) for the Year	Weighted average number of shares outstanding	2.10	3.54
Long Term Debt to Working Capital	Long Term Debt	Working Capital	0.01	0.01
Bad Debts to Account Receivable Ratio	Bad Debts	Account Receivable	0.00	0.01
Current Liability Ratio	Current Liabilities	Total Liabilities	0.82	0.86
Operating Margin Percent	Operating Margin	Revenue from operation	0.21	0.15
Total Debt to Total Assets	Total Debt	Total Assets	0.06	0.05
Net Worth (Rs. In Lacs)	Shareholders Fund		76236.49	74598
Net Profit After Tax (Rs. In Lacs)	Profit After Tax		2055.93	3597

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Ravi Sharma & Co.

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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**

Qualified Opinion

We have (a) audited the Consolidated Financial Results for the year ended March 31, 2026 and (b) reviewed the Consolidated Financial Results for the quarter ended March 31, 2026 (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, 2026 of **Om Infra Limited ("the Parent")**, (comprising 6 Subsidiaries and 1 associates accounted as per Equity Method Listed in Annexure B), 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 provided to us, except for the matter described in the Basis for Qualified Opinion section, the aforesaid Consolidated financial results provide the information required under 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 Companies Act, 2013 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, 2026, and of its profit, total comprehensive income, changes in equity, and cash flows for the year ended on that date.

Basis for Qualified 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.





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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 qualified opinion as follows.

1. The Group has recognised unbilled revenue of ₹5116.73 lakhs for the period ended 31 March 2026, out of which necessary approvals for unbilled revenue of ₹2885.28 lakhs from the respective project authorities were not available as at the reporting date; In the absence of such approvals, consequently, we are unable to verify the same. Accordingly, our opinion has been modified in respect of this matter.

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 2026 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 2026 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. 11049.83 Lacs as at 31 March 2026, total income of Rs. 16050.38 Lacs, and net loss after tax of Rs. 71.85 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 2026 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.76139.25 lacs as at 31 March 2026, total income of Rs.5678.05 Lacs, and net loss after tax of Rs.124.55 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 Rs. 52771.23 Lacs net off counter claims of Rs. 1805.72 lacs. Outcome of such claims. 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.





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4. This statement includes the results for the quarter year ended on 31st March 2026 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.





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- 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

Sourabh Jain



CA Sourabh Jain
Partner
M. No. 431571
UDIN: 26431571LRJQDN5186
Place: Delhi
Date: 13-05-2026

ANNEXURE "A"

(Rs.in Lacs)

NAME OF JOINT OPERATIONS / JOINT VENTURE	Total Assets	Total Income	Net Profit After Tax
1. SPML-OM METALS (JV) Ujjain (100%)	288.09	511.73	-10.73
2. Om metals SPML Joint Venture Rwanda (100%)	756.80	276.66	-145.53
3. Omil-JV Shahpurkhandi (98%)	5220.41	10311.18	-79.01
4. OMIL - WIPL JV ISARDA (50%)	633.82	2396.87	31.90
5. Om metals SPML JV-Ghana (100%)	3.44	0.01	0.01
6. OMIL+JSC-(JV) Kameng (60%)	20.90	21.87	62.70
7. OMIL-JWIL-VKMCPL (JV) (51%)	1007.79	217.18	0.22
8. HCC-OMIL JV (50%)	1996.37	1620.91	21.13
9. BRCCPL-OMIL-DARA JV (59%)	1122.21	693.97	47.46
TOTAL	11049.83	16050.38	-71.85

ANNEXURE "B"

NAME OF SUBSIDIARIES/ASSOCIATES	Total Assets	Total Income	Net Profit After Tax
SUBSIDIARIES			
1. Om Metals Consortium Private Limited	28931.66	3279.38	-145.01
2. High Terrace Reality Private Limited	1585.12	0.00	0.00
3. Worship Infraprojects Limited	2439.30	2396.28	31.15
4. Gujrat Warehousing Private Limited	1081.64	2.16	-8.29
5. Bihar Logistics Private Limited	1641.12	0.00	-2.62
6. Bhilwara Jaipur Toll Road Private Limited	40460.41	0.23	0.23
ASSOCIATES			
7. Mega Equitas Private Limited (Associate)	0.00	0.00	0.00
TOTAL	76139.25	5678.05	-124.54

ANNEXURE I

Statement on Impact of Audit Qualifications (Consolidated) for the Financial Year ended March 31, 2026

[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	50005.60	47120.32
	2.	Total Expenditure	49580.93	49580.93
	3.	Net Profit/(Loss)	2055.93	-829.35
	4.	Earnings Per Share	2.14	-0.86
	5.	Total Assets	146429.69	143544.41
	6.	Total Liabilities	65625.61	65625.61
	7.	Net Worth	76236.49	73351.21
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-

II. Audit Qualification

a. Details of Audit Qualification: Unable to verify the unbilled revenue Invoices of Rs. 2885.28.

b. Type of Audit Qualification: Qualified Opinion

c. Frequency of qualification: First

d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:
Verification of Such unbilled revenue Invoices is under process and such bills will be approved in due course of time

e. For Audit Qualification(s) where the impact is not quantified by the auditor: **Not Applicable**

(i) Management's estimation on the impact of audit qualification:

(ii) If management is unable to estimate the impact, reasons for the same:

(iii) Auditors' Comments on (i) or (ii) above:

III.

Signatories:

CEO/Managing Director -



CFO



Audit Committee Chairman-



Statutory Auditor



Place: New Delhi

Date: 13.05.2026