



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- 0141-2996468

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

Date: 05th September, 2025

To

Corporate Service Department, Bombay Stock Exchange, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001 Fax No. 022- 22723121/3027/2039/2061/2041	Listing Department, National Stock Exchange Of India Limited Exchange Plaza, C-1 Block G Bandra Kurla Complex, Bandra (E), Mumbai Fax No. 022- 26598237/38;66418126
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Dear Sir/ Ma'am

Sub : Copy of the Annual Report 2025 of the Company

Dear Sir/Madam,

Pursuant to Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed, the Copy of the Annual Report 2025 of the Company.

Please take the above on record and acknowledge.

Thanking you,

Yours faithfully,

For Om Infra Limited

VIKAS
KOTHARI

Digitally signed by
VIKAS KOTHARI
Date: 2025.09.05
17:29:24 +05'30'

Vikas Kothari
Managing Director & CEO
DIN : 00223868



OM INFRA LIMITED



ANNUAL REPORT 2024-2025

CORPORATE INFORMATION

BOARD OF DIRECTORS

Mr. Dharam Prakash Kothari
Chairman
DIN: 00035298

Mr. Sunil Kothari
Vice-Chairman
DIN: 00220940

Mr. Vikas Kothari
Managing Director & CEO
DIN: 00223868

Mr. Gopi Raman Sharma
Independent Director
DIN: 07465442

Mrs. Saloni Kala
Independent Director
DIN: 08696349

Mr. Ramakanta Tripathy
Independent Director
DIN : 03131763

KEY MANAGERIAL PERSONNEL

Mr. Sunil Kumar Jain
Chief Financial Officer

Mrs. Reena Jain
Company Secretary & Compliance Officer

STATUTORY AUDITORS

Ravi Sharma & Co.
Chartered Accountants
Jaipur

SECRETARIAL AUDITOR

B. K. Sharma & Associates
Company Secretaries
Jaipur

BOARD LEVEL COMMITTEES

Audit Committee

Mr. Gopi Raman Sharma	<i>Chairperson</i>
Mr. Sunil Kothari	<i>Member</i>
Mrs. Saloni Kala	<i>Member</i>
Mr. Ramakanta Tripathy	<i>Member</i>

Nomination & Remuneration Committee

Mr. Gopi Raman Sharma	<i>Chairperson</i>
Mrs. Saloni Kala	<i>Member</i>
Mr. Ramakanta Tripathy	<i>Member</i>

Stakeholders Relationship Committee

Mr. Gopi Raman Sharma	<i>Chairperson</i>
Mr. Sunil Kothari	<i>Member</i>
Mr Vikas Kothari	<i>Member</i>

Corporate Social Responsibility Committee

Mr. Gopi Raman Sharma	<i>Chairperson</i>
Mrs. Saloni Kala	<i>Member</i>
Mr. Sunil Kothari	<i>Member</i>
Mr Vikas Kothari	<i>Member</i>

Executive Committee

Mr. Sunil Kothari	<i>Chairperson</i>
Mr. Dharam Prakash Kothari	<i>Member</i>
Mr Vikas Kothari	<i>Member</i>

REGISTERED OFFICE

OM Infra Limited
2ND Floor, A-Block, OM Tower
Church Road, MI Road,
Jaipur- 302001

CORPORATE OFFICE

OM Infra Limited
NBCC Plaza, Tower-III, 4th Floor,
Sector-V Pushp Vihar, Saket
New Delhi- 110017

MUMBAI

OM Infra Limited
Ramakrishna Sadan, Ground
Floor , 63 Pochkhanwala Road,
Opp. Worli R.T.O., Worli,
Mumbai 400025

KOTA

OM Infra Limited
B- 117/118, Indraprastha Indl
Area, Kota- 324005 (Rajasthan)

BANKERS

State Bank of India
HDFC Bank Limited
IDBI Bank
Bank of Baroda
Union Bank of India
Bank of India
RBL Bank Limited



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Notice is hereby given that the Fifty Third (53rd) Annual General Meeting ("AGM") of the members of Om Infra Limited (Company) will be held on Monday, September 29, 2025 at 12:30 PM (IST) through Video Conferencing (VC) / Other Audio Visual Means (OAVM), to transact the following business:

ORDINARY BUSINESS :

ITEM NO. 1 – ADOPTION OF AUDITED FINANCIAL STATEMENTS

To receive, consider and adopt the:

- a) Audited Standalone Financial Statements of the Company for the financial year ended on March 31, 2025 together with the reports of Board of Directors and Auditors thereon; and
- b) Audited Consolidated Financial Statements of the Company for the financial year ended on March 31, 2025 together with the report of Auditors thereon.

ITEM NO. 2 – DECLARATION OF DIVIDEND

To declare a final dividend of Rs. 0.40 per equity share, for the financial year ended March 31, 2025.

ITEM NO. 3 - APPOINTMENT OF DIRECTOR IN PLACE OF THOSE RETIRING BY ROTATION.

To consider appointment of a Director in place of Shri Sunil Kothari (DIN: 00220940), who retires by rotation and being eligible, offers himself for re-appointment.

SPECIAL BUSINESS :

ITEM NO. 4- RE-APPOINTMENT OF MR. SUNIL KOTHARI AS A WHOLE-TIME DIRECTOR (DIN 00220940) OF THE COMPANY DESIGNATED AS VICE-CHAIRMAN

To consider and, if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Sections 196, 203 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013, the rules made thereunder and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), approval of the shareholders be and is hereby accorded to the re-appointment of Mr. Sunil Kothari (DIN: 00220940), as a whole-time director of the Company designated as Vice-Chairman, for a further period of Three Years effective from 22nd August, 2025 liable to be retire by rotation, on such terms and conditions as set out in the explanatory statement annexed to the notice convening this Annual General Meeting with liberty to the Board of Directors (hereinafter referred to as “the Board”) to alter and vary the terms and conditions of the said re-appointment, as it may deem fit.”



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“RESOLVED FURTHER THAT as Whole-time Director, he shall be liable to retire by rotation u/s 152(6) of the Companies Act, 2013, however, if re-appointed as Director immediately on retirement by rotation, he shall continue to hold his office of Whole-time Director and such reappointment as Director shall not be deemed to constitute a break in his appointment as Whole-time Director.”

“RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things as, it may, in its absolute discretion consider necessary, expedient or desirable for giving effect to the foregoing resolution, and to settle any question, or doubt that may arise in relation thereto.”

ITEM NO. 5 - TO APPROVE PAYMENT OF REMUNERATION TO MR. SUNIL KOTHARI (DIN: 00220940) AS WHOLE-TIME DIRECTOR, DESIGNATED AS VICE- CHAIRMAN OF THE COMPANY

To consider and, if thought fit, to pass, with or without modification(s), the following resolution as a **Special Resolution**:

“RESOLVED THAT pursuant to the provisions of Sections 196, 197, 203 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013, the rules made thereunder and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), approval of the shareholders be and is hereby accorded for payment of remuneration to Mr. Sunil Kothari (DIN: 00220940) as Whole-Time Director designated as Vice-Chairman of the Company for a period of 3 (three) years, with effect from 22nd August, 2025, on the terms and conditions as set out in the Explanatory Statement annexed to this Resolution, with liberty to the Board of Directors (hereinafter referred to as “the Board”) to alter and vary the terms and conditions of the said remuneration as it may deem fit, within the limits approved by the shareholders.

RESOLVED FURTHER THAT pursuant to the Regulation 17(6) (e) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with the applicable provisions of the Companies Act, 2013 and rules made there under and Schedule V to the Companies Act, 2013, consent of the shareholders be and is hereby accorded to the payment of remuneration to Mr. Sunil Kothari (DIN: 00229040), as Vice- Chairman of the Company and being a Promoter of the Company notwithstanding that it is in excess of 2.5 percentage of the net profit of the Company (and in excess of 5 percent of the net profits of the Company for three executive directors who are promoters of the Company) as calculated under the provisions of Section 198 of the Companies Act, 2013 in any financial year during his tenure.

RESOLVED FURTHER THAT approval of the Shareholders be and is hereby accorded for payment of remuneration as set out in the explanatory statement for any financial year during the tenure of his office (i) notwithstanding inadequacy of profits or loss in the respective financial year; or (ii) even if the above payment or aggregate managerial remuneration of Executive



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Directors or aggregate managerial remuneration of all directors exceeds the limits as specified in Section 197(1) of the Companies Act, 2013 and/or the second proviso thereunder / applicable provisions.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things as, it may, in its absolute discretion consider necessary, expedient or desirable for giving effect to the foregoing resolution, and to settle any question, or doubt that may arise in relation thereto.”

ITEM NO.6- RATIFICATION OF COST AUDITOR'S REMUNERATION

To consider and, if thought fit, to pass the following Resolution as an Ordinary Resolution:

“**RESOLVED THAT** pursuant to the provisions of Section 148 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re- enactment(s) thereof, for the time being in force), the remuneration payable to M/s M. Goyal & Co., Cost Accountants (Firm's Registration No. 000051), appointed by the Board of Directors on the recommendation of the Audit Committee, as Cost Auditors of the Company to conduct the audit of the cost records of the Company for the financial year ending 31st March, 2026, amounting to Rs 30,000/- plus goods and services tax as applicable, and reimbursement of out-of-pocket expenses incurred in connection with the aforesaid audit, be and is hereby ratified.”

ITEM NO. 7- APPROVAL OF RELATED PARTY TRANSACTION

To consider and, if thought fit, to pass the following Resolution as an Ordinary Resolution:

“**RESOLVED THAT** pursuant to the provisions of Section 188 and all other applicable provisions, if any, of the Companies Act, 2013 read with Companies (Meetings of Board and its Powers) Rules, 2014 (including any statutory modification(s) or re-enactment(S) thereof for the time being in force) and as per Regulation 23 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and subject to such other approvals, sanctions, consents and permissions as may be deemed necessary and pursuant to the recommendations of the Audit Committee and the Board of Directors of the Company, the approval of the shareholders be and is hereby accorded to the Company for entering into and/or carrying out and/or continuing with contracts, arrangements and transactions (whether individually or taken together or series of transactions or otherwise) for the financial year 2025-26 and for the next financial year 2026-2027 until the date of the AGM of the Company to be held during the calendar year 2026 (Maximum Validity of 15 (fifteen) months,) with the related party for the maximum amounts per annum as set out under item 7 of the explanatory statement annexed to this notice with related parties as defined under various provisions of the Companies Act, 2013 and as per applicable accounting standards, whether by way of continuation(s) or renewal(s) or extension(s) or modification(s) of earlier contracts/ arrangements/ transactions or as fresh and independent transaction(s) or otherwise, provided that such contracts, arrangements and transactions be undertaken on the terms and conditions as may be mutually agreed between the Company and the said Related Parties.



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RESOLVED FURTHER THAT the Audit Committee and / or the Board of Directors of the Company be and are hereby authorised to do and perform all such acts, deeds, matters and things as may be necessary to give effect to this Resolution and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members;

RESOLVED FURTHER THAT the Audit Committee and / or the Board of Directors of the Company be and are hereby authorised to delegate all or any of the powers conferred, to any Director or any other Officer(s)/ Authorised Representatives of the Company, to do all such acts and take appropriate steps, as may be considered necessary or expedient, after taking necessary approvals, if required to give effect to this Resolution.”

ITEM NO. 8- RE-APPOINTMENT OF MR. VIKAS KOTHARI (DIN: 00223868) AS A MANAGING DIRECTOR & CEO OF THE COMPANY

To consider and, if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

“**RESOLVED THAT** pursuant to the provisions of Sections 196, 203 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013, the rules made thereunder and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), approval of the shareholders be and is hereby accorded to the re-appointment of Mr. Vikas Kothari (DIN: 00223868), as a Managing Director & CEO of the Company for a further period of Three Years effective from **28th March, 2026** not liable to be retire by rotation, on such terms and conditions as set out in the explanatory statement annexed to the notice convening this Annual General Meeting with liberty to the Board of Directors (hereinafter referred to as “the Board”) to alter and vary the terms and conditions of the said re-appointment, as it may deem fit.”

“**RESOLVED FURTHER THAT** the Board be and is hereby authorized to do all such acts, deeds, matters and things as, it may, in its absolute discretion consider necessary, expedient or desirable for giving effect to the foregoing resolution, and to settle any question, or doubt that may arise in relation thereto.”

ITEM NO. 9 - TO APPROVE PAYMENT OF REMUNERATION TO MR. VIKAS KOTHARI (DIN: 00223868) AS A MANAGING DIRECTOR & CEO OF THE COMPANY

To consider and, if thought fit, to pass, with or without modification(s), the following resolution as a **Special Resolution**:

“**RESOLVED THAT** pursuant to the provisions of Sections 196, 197, 203 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013, the rules made thereunder and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements)



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Regulations, 2015, (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), approval of the shareholders be and is hereby accorded for payment of remuneration to Mr. Vikas Kothari (DIN: 00223868), as a Managing Director & CEO of the Company for a period of 3 (three) years, with effect from **28th March, 2026**, on the terms and conditions as set out in the Explanatory Statement annexed to this Resolution, with liberty to the Board of Directors (hereinafter referred to as “the Board”) to alter and vary the terms and conditions of the said remuneration as it may deem fit, within the limits approved by the shareholders.

RESOLVED FURTHER THAT pursuant to the Regulation 17(6) (e) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with the applicable provisions of the Companies Act, 2013 and rules made there under and Schedule V to the Companies Act, 2013, consent of the shareholders be and is hereby accorded to the payment of remuneration to Mr. Vikas Kothari (DIN: 00223868), as a Managing Director & CEO of the Company and being a Promoter of the Company notwithstanding that it is in excess of 2.5 percentage of the net profit of the Company (and in excess of 5 percent of the net profits of the Company for three executive directors who are promoters of the Company) as calculated under the provisions of Section 198 of the Companies Act, 2013 in any financial year during his tenure.

RESOLVED FURTHER THAT approval of the Shareholders be and is hereby accorded for payment of remuneration as set out in the explanatory statement for any financial year during the tenure of his office (i) notwithstanding inadequacy of profits or loss in the respective financial year; or (ii) even if the above payment or aggregate managerial remuneration of Executive Directors or aggregate managerial remuneration of all directors exceeds the limits as specified in Section 197(1) of the Companies Act, 2013 and/or the second proviso thereunder / applicable provisions.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things as, it may, in its absolute discretion consider necessary, expedient or desirable for giving effect to the foregoing resolution, and to settle any question, or doubt that may arise in relation thereto.”

ITEM NO. 10 - APPOINTMENT OF M/S. B K SHARMA & ASSOCIATES, PRACTICING COMPANY SECRETARIES AS THE SECRETARIAL AUDITORS OF THE COMPANY

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution :

“RESOLVED THAT based on the recommendation of the Board of Directors of the Company and pursuant to the provisions of Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 (“Listing Regulations”), Section 204 of the Companies Act, 2013 and Rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), M/s. B K Sharma & Associates, Practicing Company Secretaries (Firm registration number: P1996MH055800), be and are hereby appointed as the Secretarial Auditors of the Company for a term of 5 (Five)



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consecutive years to hold the office from conclusion of 53rd Annual General Meeting until the conclusion of the 58th Annual General Meeting of the Company to be held in the calendar year 2030, at such remuneration, as may be mutually agreed between the Board of Directors of the Company and the Secretarial Auditor;

RESOLVED FURTHER THAT approval of the shareholders be accorded to the Board of Directors (which term shall include its duly empowered Committee(s) constituted/to be constituted by it to exercise its powers including the powers conferred by this resolution) to do all such acts, deeds, matters and things and to take all such steps as may be required in this connection to give effect to this resolution and to settle any questions, difficulties or doubts that may arise in this regard and further to execute all necessary documents, applications, returns and writings as may be necessary, proper, desirable or expedient.”

By Order of the Board of Directors

For Om Infra Limited

Date: 11.08.2025

Place: Delhi

Dharam Prakash Kothari

Chairman

DIN: 00035298

Notes:

1. The Ministry of Corporate Affairs (“MCA”) permitted holding of the AGM through VC/OAVM, without physical presence of the Members at a common venue. In compliance with the MCA Circulars, AGM of the Company is being held through VC/OAVM. The Registered Office of the Company shall be deemed to be the venue for the AGM. [General Circular Nos. 14/2020 dated April 8, 2020 and 17/2020 dated April 13, 2020, in relation to “Clarification on passing of ordinary and special resolutions by companies under the Companies Act, 2013”, General Circular Nos. 20/2020 dated May 5, 2020 and subsequent circulars issued in this regard, the latest being 09/2024 dated September 19, 2024 in relation to “Clarification on holding of AGM through VC/ OAVM, collectively referred to as “MCA Circulars”]
2. The Explanatory Statement setting out material facts concerning the business under Item Nos. 4 to 10 of the Notice is annexed hereto. [Section 102 of the Companies Act, 2013 (“Act”)] Further, the relevant details with respect to “Director seeking appointment and re-appointment at this AGM” are also provided as Annexure A. [Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India]
3. Notice of the AGM along with the Annual Report for financial year (“FY”) 2024-25 is being sent by electronic mode to those Members whose e-mail IDs are registered with the Company or National Securities Depository Limited (“NSDL”)/Central Depository Services



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(India) Limited (“CDSL”), collectively (“Depositories”). [SEBI Circulars dated May 12, 2020, January 15, 2021, May 13, 2022, January 5, 2023, October 7, 2023 and October 3, 2024, collectively referred as “SEBI Circulars”]. The Company shall send the physical copy of the Annual Report 2024-25 only to those Members who specifically request for the same at cs@ommetals.com mentioning their Folio No. / DP ID and Client ID. For shareholders who have not registered their email addresses with the Company / RTA / Depository Participant, a letter containing the weblink, exact navigation path and other details to access the full Annual Report is being sent.

The Notice and Annual Report FY 2024-25 is available on the following websites (a) Company - <https://www.ommetals.com> (b) BSE Limited - www.bseindia.com (c) National Stock Exchange of India Limited - www.nseindia.com and (d) NSDL - <https://www.evoting.nsdl.com>

4. Members attending the AGM through VC/OAVM shall be counted for the purpose of determining the quorum. [Section 103 of the Act]
5. Pursuant to the provisions of the Act, a Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a Member of the Company. Since this AGM is being held pursuant to the MCA Circulars through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxy(ies) by the Members will not be available for this AGM and hence the Proxy Form, Attendance Slip and route map of AGM are not annexed to this Notice.
6. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company as on cut-off date will be entitled to vote during the AGM.
7. **Final Dividend for FY 2024-25:**

The Board of Directors at its meeting held on May 30, 2025, has recommended a Final Dividend of Rs. 0.40 per equity share. The Record Date fixed for determining entitlement of Members to final dividend for the financial year ended March 31, 2025, if approved at the AGM, is Monday, September 22, 2025.

If the final dividend, as recommended by the Board of Directors, is approved at the AGM, payment of such dividend subject to deduction of tax at source will be made within 30 days of the date of declaration i.e Tuesday, October 28, 2025 as under:

- To all Beneficial Owners in respect of shares held in dematerialized form as per the data as may be made available by the National Securities Depository Limited (“NSDL”) and the Central Depository Services (India) Limited (“CDSL”), collectively “Depositories”, as of the close of business hours on Monday, September 22, 2025.
 - In physical mode, if the names appear in the Company’s Register of Members as on Monday, September 22, 2025, being the cut-off date
8. With effect from April 1, 2024, dividend to security holders (holding securities in physical form), shall be paid only through electronic mode. Such payment shall be made upon folio



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being KYC compliant i.e. the PAN, contact details including mobile no., bank account details and specimen signature are registered with the RTA/Company. [SEBI Master Circular No. SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated May 7, 2024, read with SEBI Circular No. SEBI/HO/MIRSD/POD-1/P/CIR/2024/81 dated June 10, 2024]

9. Tax Deducted at Source ("TDS") on dividend:

For the prescribed rates for various categories, please refer to the Income Tax Act, 1961 and the Finance Acts of the respective years. The shareholders are requested to update their PAN with the Depository Participants (DPs) (if shares held in dematerialized form) and the Company/ RTA (if shares are held in physical mode).

To avail exemption of TDS, shareholders are requested to submit required documents / declaration by e-mail to with the Company/M/s Skyline Financial Services Private Limited (in case of shares held in physical mode) and depositories (in case of shares held in demat mode). A Resident individual shareholder with PAN and who is not liable to pay income tax can submit a yearly declaration in Form No. 15G/15H, to avail the benefit of non-deduction of tax at source by email to cs@ommetals.com by 11:59 p.m. IST till September 19, 2025. Shareholders are requested to note that in case their PAN is not registered, the tax will be deducted at a higher rate of 20%.

Non-resident shareholders can avail beneficial rates under tax treaty between India and their country of residence, subject to providing necessary documents i.e. No Permanent Establishment and Beneficial Ownership Declaration, Tax Residency Certificate, Form 10F, any other document which may be required to avail the tax treaty benefits by sending an email to cs@ommetals.com. The aforesaid declarations and documents need to be submitted by the shareholders by 11:59 p.m. IST by September 19, 2025.

10. The Register of Members and Share Transfer Books of the Company shall remain closed for the purpose of AGM from 23.09.2025 to 29.09.2025 (both days inclusive).
11. Members holding shares in demat mode are hereby informed that bank particulars registered with their respective DPs, with whom they maintain their demat accounts, will be used by the Company for the payment of dividend. Members holding shares in demat mode are requested to intimate any change in their address and/or bank mandate to their DPs only, as the Company or its Registrar cannot act on any request received directly on the same.
12. Members holding shares in physical form are requested to intimate any change of address and/or bank mandate to Skyline Financial Services Private Limited, Registrar and Share Transfer Agent of the Company by sending a request in Form ISR-1 at D-153 A, 1st Floor, Okhla Industrial Area, Phase-I, New Delhi -110020 or by email to admin@skylinerta.com from their registered email id. In case the Company is unable to pay the dividend to any Member by the electronic mode, due to non-availability of bank mandate, the Company shall dispatch the dividend warrant to such Member by post in due course. Form ISR-1, ISR-2 and SH-12 (also available on the company's website) to update KYC to Skyline financial Services Private Limited latest by 20th September, 2025.
13. Pursuant to Finance Act 2020, dividend income will be taxable in the hands of shareholders w.e.f. April 1, 2020 and the Company is required to deduct tax at source from dividend paid to shareholders at the prescribed rates. For the prescribed rates for various categories, the shareholders are requested to refer to the Finance Act, 2020 and amendments thereof. The shareholders are



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requested to update their PAN with the Company/M/s Skyline Financial Services Private Limited (in case of shares held in physical mode) and depositories (in case of shares held in demat mode). A Resident individual shareholder with PAN and who is not liable to pay income tax can submit a yearly declaration in Form No. 15G/15H, to avail the benefit of non-deduction of tax at source by email to cs@ommetals.com by 11:59 p.m. IST till September 19, 2025. Shareholders are requested to note that in case their PAN is not registered, the tax will be deducted at a higher rate of 20%.

Non-resident shareholders can avail beneficial rates under tax treaty between India and their country of residence, subject to providing necessary documents i.e. No Permanent Establishment and Beneficial Ownership Declaration, Tax Residency Certificate, Form 10F, any other document which may be required to avail the tax treaty benefits by sending an email to cs@ommetals.com. The aforesaid declarations and documents need to be submitted by the shareholders by 11:59 p.m. IST by September 19, 2025.

14. Non-resident Indian shareholders are requested to inform about the following immediately to the Company or its Registrar and Share Transfer Agent or the concerned Depository Participant, as the case may be:-
 - a) The change in the residential status on return to India for permanent settlement, and
 - b) The particulars of the NRE account with a Bank in India, if not furnished earlier.
15. Pursuant to SEBI Circular SEBI/HO/MIRSD/MIRSDPoD/ P/CIR/2025/97 dated July 02, 2025, a special window has been opened for re-lodgement of transfer requests for physical shares that were originally lodged prior to April 01, 2019 and were rejected/returned/not attended to due to deficiencies. This window will remain open from July 07, 2025 to January 06, 2026. During this period, eligible shareholders may re-lodge such shares for transfer. Please note that such transfers will be processed only in dematerialized mode only. Shareholders are encouraged to take advantage of this opportunity and reach out to the Company's RTA for further assistance.

OTHER INFORMATION:

16. In case of joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.
17. Details of the Director seeking appointment or reappointment at this AGM, as required under Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and Secretarial Standard on General Meeting issued by The Institute of Company Secretaries of India, is annexed hereto. The Company has received the requisite declarations for the appointment/ re-appointment under the Companies Act, 2013 and the rules made there under.
17. The Register of Directors' and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013, the Register of contracts or arrangements in which the Directors are interested under Section 189 of the Companies Act, 2013 and all other documents referred to in the Notice will be available for inspection in electronic mode. Shareholders can obtained for inspection by writing to the Company at its email id cs@ommetals.com till the date of AGM.
18. Members holding shares in physical form, in identical order of names, in more than one folio are requested to send to the Company or M/s Skyline financial Services Private



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limited, the details of such folios together with the share certificates for consolidating their holdings in one folio. A consolidated share certificate will be issued to such Members after making requisite changes.

19. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/ mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc., to their DPs in case the shares are held by them in electronic form and to M/s Skyline financial Services Private limited in case the shares are held by them in physical form. The Company will not entertain any direct request from such Members for change of address, transposition of names, deletion of name of deceased joint holder and change in the bank account details. While making payment of Dividend, the Registrar and Share Transfer Agent is obliged to use only the data provided by the Depositories, in case of such dematerialized shares.
20. Regulation 40 of Listing Regulations, as amended, mandates that transfer, transmission and transposition of securities of listed companies held in physical form shall be effected only in demat mode. Further, SEBI, vide its Circular dated 25th January, 2022, has clarified that listed companies, with immediate effect, shall issue the securities only in demat mode while processing investor service requests pertaining to issuance of duplicate shares, exchange of shares, endorsement, sub-division/ consolidation of share certificates, etc. In view of this as also to eliminate all risks associated with physical shares and for ease of portfolio management, Members holding shares in physical form are requested to consider converting their holdings to demat mode. Members can contact the Company or Company's Registrars and Transfer Agents, M/s Skyline Financial Services Private Limited for assistance in this regard.
21. Members seeking any information with regard to accounts are requested to write to the Company at least 10 days before the meeting so as to enable the management to keep the information ready at the meeting.
22. Members are requested to note that, dividends if not encashed for a consecutive period of 7 years from the date of transfer to Unpaid Dividend Account of the Company, are liable to be transferred to the Investor Education and Protection Fund ("IEPF"). The shares in respect of such unclaimed dividends are also liable to be transferred to the demat account of the IEPF Authority. In view of this, Members are requested to claim their dividends from the Company, within the stipulated timeline. The Members, whose unclaimed dividends/shares have been transferred to IEPF, may claim the same by making an online application to the IEPF Authority in web Form No. IEPF-5 available on www.iepf.gov.in.
23. Shareholders In case the Dividend has remained unclaimed in respect of Financial Years 2018-19 to 2024-25 the Shareholders may approach the Company with their dividend



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warrants for revalidation with the Letter of Undertaking for issue of duplicate dividend warrants. The Company regularly sends letters/ emails to this effect to the concerned Shareholders.

24. Pursuant to the Rule 5(8) of the Investor Education and Protection Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, the Company has uploaded details of unpaid and unclaimed amounts lying with the Company as on 30th September, 2024 (date of last Annual General Meeting) on its website at <https://www.ommetals.com> and also on the website of the Ministry of Corporate Affairs.
25. To support the 'Green Initiative', announced by the Government of India as well as Regulation 36 of SEBI Listing Regulations and applicable provisions of the Act the Company hereby request to the Members who have not yet registered their email addresses to register the same with their DPs in case the shares are held by them in electronic form and with M/s Skyline Financial Services Private Limited in case the shares are held by them in physical form.
26. The Members vide resolution dated September 30, 2021 had appointed M/s Ravi Sharma & Co., Chartered Accountants (Firm Registration No: 015143C), as Statutory Auditors of the Company to hold office till the conclusion of the 54th Annual General Meeting of the Company to be held in the Calendar Year 2026. The requirement of ratification by Members at every Annual General Meeting is omitted vide notification dated May 7, 2018 issued by the Ministry of Corporate Affairs. Accordingly, the Board has not recommended ratification for the appointment of Statutory Auditors. However, the Board has noted the confirmation received from M/s Ravi Sharma & Co., Chartered Accountants, to the effect that their continuance of appointment is in compliance of Sections 139 and 141 of the Act and rules made there under.
27. The Company has enabled the Members to participate at the 53rd AGM through the VC facility provided by M/s Skyline Financial Services Private Limited. The instructions for participation by Members are given in the subsequent paragraphs. Participation at the AGM through VC shall be allowed on a first-come-first-served basis.
28. The Company has provided the facility to Members to exercise their right to vote by electronic means both through remote e-voting and e-voting during the AGM. The process of remote e-voting with necessary user id and password is given in the subsequent paragraphs. Such remote e-voting facility is in addition to voting that will take place at the 53rd AGM being held through VC.
29. Mr. Abhishek Goswami (CP No 17057) of M/s Abhishek Goswami & Co., Company Secretaries or in his absence Mr. B K Sharma of M/s B K Sharma & Associates, company



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Secretaries shall act as Scrutinizer to scrutinize the e-voting process in a fair and transparent manner.

30. The Scrutinizer, after the conclusion of e-voting at the Meeting, will scrutinize the votes cast at the Meeting and votes cast through remote e-voting and make a consolidated Scrutiniser's Report and submit the same to the Chairman. The result of e-voting will be declared within two working days of the conclusion of the Meeting and the same, along with the consolidated Scrutiniser's Report, will be placed on the website of the Company at www.ommetals.com and on the website of NSDL at www.evoting.nsdl.com. The result along with the consolidated Scrutiniser's Report will simultaneously be communicated to the Stock Exchanges and displayed at the Registered Office/ Corporate Office of the Company.
31. Subject to receipt of the requisite number of votes, the resolutions shall be deemed to be passed on the date of the Meeting, i.e. Monday 29 September, 2025
32. The annual accounts of the subsidiary companies along with the related detailed information is available for inspection at the Corporate Office of the Company and of the subsidiary concerned and copies will be made available to Shareholders of Om Infra Limited and its subsidiary company upon request.
33. Online Dispute Resolution (ODR) Portal is introduced by SEBI vide its Master Circular SEBI/HO/OIAE/OIAE_IAD- 1/P/CIR/2023/145 dated 11th August 2023, which is in addition to the existing SCORES 2.0 portal which can be utilized by the investors and the Company for dispute resolution. Please note that the investors are advised to initiate dispute resolution through the ODR portal only if the Company does not resolve the issue itself or it is not resolved through SCORES 2.0 portal.

Remote E-voting / Meeting through VC / E-voting at the Meeting

34. The facility of attending Meeting through VC is being provided by National Securities Depository Limited ("NSDL"). The procedure for attending the Meeting through VC is given in the Notes below. The facility of casting votes by a shareholder using 'remote e-voting' and 'e-voting during the Meeting' ("together referred to as e-voting") is also being provided by NSDL.

A person whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the **Cut-off Date, i.e. Monday, September 22, 2025**, shall only be entitled to avail the facility of e-voting and attend the Meeting. **A person who is not a shareholder as on the Cut-off Date, should treat the Notice for information purpose only.** Voting rights of a shareholder shall be in proportion to his/her/its shareholding in the paid-up equity share capital of the Company as on the Cut off date. Any person who becomes a shareholder of the Company after Friday, August 29,



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2025 and holds shares on the Cut-off Date may exercise his voting rights through e-voting and attend the Meeting by following the procedure given below.

The remote e-voting period will commence at **09:00 a.m. (IST) on Thursday, September 25, 2025 and end at 05:00 p.m. (IST) on Sunday, September 28, 2025**. The e-voting module shall be disabled by NSDL for remote voting thereafter. During the remote e-voting period, shareholders of the Company, holding shares either in physical form or dematerialized form, as on the Cut-off date may cast their vote electronically.

35. If any votes are cast by the shareholders through the e-voting available during the Meeting and if the same shareholders have not participated in the Meeting through VC, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the Meeting is available only to the shareholders attending Meeting.
36. Once the vote on a resolution is cast by the shareholder, the shareholder shall not be allowed to change it subsequently.
37. The shareholders of the Company under the category of 'Institutional Investors' are encouraged to attend the Meeting and to vote.
38. For individual shareholders holding shares in dematerialized mode, please update your email-id and mobile number with your respective Depository Participant (DP), which is mandatory for exercising e-voting and attending Meeting through Depository.

INSTRUCTIONS FOR E-VOTING AND JOINING THE AGM ARE AS FOLLOWS:

1. The Members can join the AGM through the VC/OAVM mode 60 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1,000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
2. The company has a dedicated E-mail address cs@ommetals.com for members to mail their queries or lodge complaints, if any. We will endeavour to reply to your query at the earliest.
3. Process and manner for members opting for voting through Electronic means:

A. VOTING THROUGH ELECTRONIC MEANS

- i. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020 and May 05, 2020 and Circular number SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020 and SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021 issued by the Securities and Exchange Board of India (SEBI)(hereinafter collectively referred to as "the Circulars") the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as E-voting on the date of the AGM will be provided by NSDL.



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- ii. **The remote e-voting period commences on Thursday, September 25, 2025 (9:00 a.m. IST) and ends on Sunday, September 28, 2025 (5:00 p.m. IST).** During this period, Members holding shares either in physical form or in dematerialized form, as on Monday, September 22, 2025 i.e. cut-off date, may cast their vote electronically. The e-voting module shall be disabled by NSDL for voting thereafter. Those Members, who will be present in the AGM through VC / OAVM facility and have not cast their vote on the Resolutions through remote e-voting and are otherwise not barred from doing so, shall be eligible to vote through e-voting system during the AGM.
- iii. The voting rights of Members shall be in proportion to their shares in the paid-up equity share capital of the Company as on the cut-off date.
- iv. Any person, who acquires shares of the Company and becomes a Member of the Company after sending of the Notice and holding shares as of the cut-off date, may obtain the login ID and password by sending a request at evoting@nsdl.co.in. However, if he/she is already registered with NSDL for remote e-voting then he/she can use his/her existing User ID and password for casting the vote.
- v. **THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-**

The way to vote electronically on NSDL e-Voting system consists of “Two Steps” which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp . You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN



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mode with NSDL.

No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. <https://eservices.nsdl.com> either on a Personal Computer or on a mobile. On the e-Services home page click on the “**Beneficial Owner**” icon under “**Login**” which is available under ‘**IDeAS**’ section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “**Access to e-Voting**” under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
3. If you are not registered for IDeAS e-Services, option to register is available at <https://eservices.nsdl.com>. Select “**Register Online for IDeAS Portal**” or click at <https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp>
4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “**Login**” which is available under ‘**Shareholder/Member**’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.



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	<p>5. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience.</p> <p>NSDL Mobile App is available on</p> <p> App Store  Google Play</p> <div></div>
Individual Shareholders holding securities in demat mode with CDSL	<ol style="list-style-type: none">1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password.2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers’ website directly.3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option.4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.



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Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
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Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL



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eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

- If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
- If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
- How to retrieve your 'initial password'?
 - If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.



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(ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the “Initial password” or have forgotten your password:
 - a) Click on “**Forgot User Details/Password?**”(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) **Physical User Reset Password?** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to “Terms and Conditions” by selecting on the check box.
8. Now, you will have to click on “Login” button.
9. After you click on the “Login” button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies “EVEN” in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select “EVEN” of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on “VC/OAVM” link placed under “Join Meeting”.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.
5. Upon confirmation, the message “Vote cast successfully” will be displayed.



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6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csabhishek.goswami@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the “[Forgot User Details/Password?](#)” or “[Physical User Reset Password?](#)” option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to Ms. Veena Suvarna at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to cs@ommetals.com
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self



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attested scanned copy of Aadhar Card) to cs@ommetals.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.**

3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

B. INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC / OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access the same at <https://www.evoting.nsdl.com> under shareholders/members login by using the remote e-voting credentials. The link for VC/OAVM will be available in shareholder/members login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush. Further members can also use the OTP based login for logging into the e-Voting system of NSDL.
2. Members who need assistance before or during the AGM, can contact Skyline Financial Services Private Limited, Registrar and Share Transfer Agent, of the Company, Mr. Lokesh Sharma at lokesh@skylinerta.com / 011-40450193 to 197
3. Members who would like to express their views/ask questions as a speaker at the Meeting may pre-register themselves by sending a request from their registered e-mail address mentioning their names, DP ID and Client ID/folio number, PAN and mobile number at cs@ommetals.com by 24th September, 2025 till 6:00 p.m. Only those Members who have pre-registered themselves as a speaker will be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.
4. The Shareholders also can send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at cs@ommetals.com . The last date for submission of your queries is 24th September, 2025 till 6:00 p.m. The same will be replied by the Company suitably.
5. Members are encouraged to join the Meeting through Laptops for better experience. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.



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C. THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

Other Instructions

1. The Scrutinizer shall, immediately after the conclusion of voting at the AGM, first count the votes cast during the AGM, thereafter unblock the votes cast through remote e-voting and make, not later than 48 hours of conclusion of the AGM, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same.
2. The result declared along with the Scrutinizer's Report shall be placed on the Company's website www.ommetals.com and on the website of NSDL <https://www.evoting.nsdl.com> immediately. The Company shall simultaneously forward the results to National Stock Exchange of India Limited and BSE Limited, where the shares of the Company are listed.

By Order of the Board of Directors
For Om Infra Limited

Place: Delhi
Date: 11.08.2025

Dharam Prakash Kothari
Chairman
DIN: 00035298

EXPLANATORY STATEMENT IN RESPECT OF THE SPECIAL BUSINESS PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

Item No. 4

Based on the contribution of Mr. Sunil Kothari towards the business of the Company, the Board of Directors of the Company ("the Board"), at its meeting held on 11th August, 2025 have, subject to approval of shareholders,



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re-appointed Mr. Sunil Kothari (DIN: 00220940) as Whole-time Director designated as Vice- Chairman of the Company, liable to retire by rotation, for a period of 3 (three) years from the expiry of his present term, i.e. with effect from 22nd August, 2025 on terms and conditions including remuneration as recommended by the Nomination and Remuneration Committee ('NRC') of the Board.

The Shareholders' approval is sought for re-appointment of Mr. Sunil Kothari as Whole-time Director designated as Vice- Chairman, in terms of the applicable provisions of the Companies Act, 2013 ("the Act") and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

Particulars of the terms of re-appointment of Mr. Sunil Kothari are as under:

a) Effective date of appointment: August 22, 2025

b) Tenure: 3 years

c) Other Terms : The appointment may be terminated by either party by giving the other party three months' notice in writing.

He will be subject to retirement by rotation.

Mr. Sunil Kothari is not debarred from being re-appointed pursuant to any order of SEBI or any other authority. He satisfies all the conditions set out in Part-I of Schedule V to the Act, as also conditions set out under subsection (3) of Section 196 of the Act for being eligible for his re-appointment. He is not disqualified from being appointed as a Director in terms of Section 164 of the Act. The Board has considered the parameters given under applicable section of the Companies Act and the rules made thereunder, read with Schedule V to the Act, for recommending the above re-appointment. Details of Mr. Sunil Kothari pursuant to the provisions of (i) Listing Regulations (ii) Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India (iii) Schedule V to the Act are given as Annexure A to the Notice and in the Explanatory Statement. The above may be treated as a written memorandum setting out the terms of re-appointment of Mr. Sunil Kothari under Section 190 of the Act.

Mr. Sunil Kothari is interested in the resolution set out at Item No. 4 of the Notice. The other relatives of Mr. Sunil Kothari may be deemed to be interested in the aforesaid resolution to the extent of their shareholding, if any, in the Company. Save and except the above, none of the other Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the aforesaid resolution.

The Board of Directors recommends the Ordinary Resolution set out at Item No. 4 of the Notice for approval by the shareholders.

Item No. 5:

The Board of Directors of the Company ("the Board"), at its meeting held on 11th August, 2025, has, subject to approval of shareholders, re-appointed Mr. Sunil Kothari (DIN:00220940) as Whole-time Director designated as Vice- Chairman of the Company, liable to retire by rotation, for a period of 3 (three) years from the expiry of his present term, i.e. with effect from 22nd August, 2025 on terms and conditions including remuneration as recommended by the Nomination and Remuneration Committee ('NRC') of the Board.



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The shareholders' approval is sought for remuneration payable to Mr. Sunil Kothari as Whole-time Director designated as vice- Chairman of the Company, in terms of the applicable provisions of the Companies Act, 2013 ("the Act").

Particulars of the terms of remuneration payable to Mr. Sunil Kothari are as under:

Remuneration:

Salary: Rs. 8,00,000/- per month

Commission and Performance linked incentive

The commission will be paid as per the parameters fixed by the Nomination & Remuneration Committee and the Board of Directors within the overall limits approved by the Shareholders of the Company.

Perquisites and allowances:

In addition to the remuneration as stated above, he shall be entitled as per rules of the Company the following perquisites and allowances:

- a) Rent-free furnished residential accommodation with free use of gas, electricity, water and all other facilities and amenities, such as air conditioners, geysers etc. In case no accommodation is provided by the Company, he shall be entitled to House Rent Allowance as per policy of the Company
- b) Reimbursement of all medical expenses incurred for self and family including hospitalization and Medical Insurance Premium.
- c) Leave Travel Allowance for self and members of your family.
- d) Subscription to clubs.
- e) Use of communication devices such as telephones, audio and video conference facilities etc., at any place.
- f) Expenses on shifting of residence.
- g) Participation in any/ all employee stock option schemes/ plans of the Company.
- h) Such other perquisites and allowances in accordance with the rules of the Company or as may be agreed to by the Board of Directors. The Board of Directors or committee thereof may, in their discretion, revise/modify any of the terms from time to time within limits stipulated.

Minimum Remuneration: In the event of loss or inadequacy of profits of the Company in any financial year during the currency of his tenure, the payment of salary, perquisites and other allowances so approved, shall be considered as minimum remuneration which shall be subject to the provisions as prescribed under Section II of Part II of Schedule V to the Companies Act, 2013 as may for the time being be in force or any other amount approved by the shareholders by special resolution.



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Details of Mr. Sunil Kothari pursuant to the provisions of (i) Listing Regulations (ii) Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India are given as **Annexure A** to the notice (iii) Schedule V to the Act are given in the explanatory statement. The above may be treated as a written memorandum setting out the terms of remuneration of Mr. Sunil Kothari under Section 190 of the Act.

Mr. Sunil Kothari is interested in the resolution set out at Item No. 5 of the Notice. The other relatives of Mr. Sunil Kothari may be deemed to be interested in the aforesaid resolution to the extent of their shareholding, if any, in the Company. Save and except the above, none of the other Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the aforesaid resolution.

The Board of Directors recommends the Special Resolution set out at Item No. 5 of the Notice for approval by the shareholders.

The information as required under Schedule V to the Companies Act, 2013, are as under: -

I. General Information

i. Nature of Industry : Infraprojects, Civil Engineering construction

ii. Date of commencement of commercial production: 22/12/1971

iii. In case of new Companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus. :NA

iv. Financial performance based on given indicators

Particulars	FY 2024-25	FY 2023-24
Total Revenue	69793.94	109188.47
Profit Before Tax	3777.65	9344.74
Net Profit After Tax	3610.26	5717.19
EPS	3.25	5.76

v. Foreign investments or collaborators, if any: NA

II. Information about the Appointee

i. **The background details** of Mr. Sunil Kothari are annexed herewith the notice.

ii. **Past Remuneration** : Rs. 8 lakhs per month (+) perquisites and allowances as approved by the members of the Company

iii. **Recognition or Awards** : The Company has received various awards and recognitions during his tenure as the Whole Time Director of the Company.

iv. **Job Profile and his Suitability** : In the capacity of Whole Time Director of the Company, he shall be responsible for defining and executing business strategy, strengthening governance practices and providing overall leadership to the Company's operations or such other roles and responsibilities as may be assigned to him by the Board from time to time



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- v. **Terms and conditions of Reappointment and Remuneration Proposed:** As set out in the explanatory statement & resolution No. 4 & 5 of the notice of the Annual General Meeting.
- vi. **Comparative remuneration profile with respect to Industry, Size of the Company, Profile of the position and person :** Taking into consideration the size of the Company, the proposed profile of Mr. Sunil Kothari ,the aforesaid remuneration package is commensurate with the remuneration package paid to managerial personnel in other Companies.
- vii. **Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel:** Besides, the remuneration proposed, Mr. Sunil Kothari does not have any other pecuniary relationship with the Company . He is the Promoter of the Company and he is the brother of Mr. Dharam Prakash Kothari, Chairman of the Company.
- viii. **First Date of Appointment:** 20.09.1986
- ix. **Number of Board Meetings attended during the year:** 4 out of 4 meetings (In the financial Year 2024-25)
- x. **Membership / Chairmanship of Committees other Companies in India:**
None
- xi. **Directorships held in all other Companies in India**
Om Metals Consortium Private Limited
High Terrace Realty Private Limited
MEGA EQUITAS PRIVATE LIMITED
- xii. **Nationality:** Indian
- xiii. **Relationship with other Directors/ Manager/ Key Managerial Personnel**

Except being the Brother of Shri Dharam Prakash Kothari, Chairman do not have any relationship with other Directors/ Manager/ Key Managerial Personnel.

III. OTHER INFORMATION:

- i. **Reasons of loss or inadequate profits:** There is profit, the information is provided to the Shareholders as an abundant caution for payment of minimum remuneration to the Whole Time Directors of the Company in case of no profit or inadequate profits in any particular year.
- ii. **Steps taken or proposed to be taken for improvement:** Continuous process being followed by the Company for cost control, efficient power consumption, efforts to reduce the logistic cost and deeper penetration into higher realisation market and expansion of new market.



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- iii. **Expected increase in productivity and profit in measurable terms:** All efforts are being undertaken to ensure improved performance and increasing the productivity and profitability of the Company. However, it is difficult to predict profits in measurable terms

IV. DISCLOSURES:

All the relevant documents referred to in the accompanying Notice and the Explanatory Statement will be open for inspection by the Members at the Registered Office of the Company during working hours on all working days, except Saturdays, Sundays and National Holidays between 11:00 a.m. and 1:00 p.m. upto the date of Annual General Meeting. The resolution for seeks approval of members as an Special Resolution for the remuneration of Mr. Sunil Kothari as whole-time director of the Company designated as Vice-Chairman of the Company with effect from 22nd August, 2025, pursuant to the provisions of Section 196 and 197 read with Schedule V other applicable provision of the Companies Act, 2013 and the rules made there under.

In terms of Regulation 17 (6) (e) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018 issued on May 9, 2018 ("Amended Listing Regulations"), the fees or compensation payable to executive directors who are promoters or members of the promoter group, shall be subject to the approval of the shareholders by special resolution in general meeting, if

- i. the annual remuneration payable to such executive director exceeds Rs. 5.00 crore or 2.50 per cent of the net profits of the listed entity, whichever is higher; or
- ii. where there is more than one such director, the aggregate annual remuneration to such directors exceeds 5 per cent of the net profits of the listed entity:

Provided that the approval of the shareholders under this provision shall be valid only till the expiry of the term of Mr. Sunil Kothari being re-appointed as a whole-time director of the Company designated as Vice-Chairman of the company for a term of three years effective from 22nd August, 2025 by way of Board Resolution. In order to comply with the requirement of Amended Listing Regulations and on recommendation of Board of Directors, approval of Members is sought for paying him remuneration even if the annual aggregate remuneration payable to Mr. Sunil Kothari along with other executive directors who are promoters or members of the promoter group, exceeds 5% of the net profit of the Company, as calculated under section 198 of the Companies Act, in any year during the remaining tenure of his appointment.

The Board of Directors recommends the resolution in relation to Remuneration of Mr. Sunil Kothari as Whole-Time Director of the Company Designated as Vice-Chairman as set out in Item No. 5 for approval of the Members by way of a Special Resolution

Except Mr. Sunil Kothari, being an appointee and Mr. Dharam Prakash Kothari, Chairman, being his relative, none of the Directors and Key Managerial Personnel of the Company and their relatives is concerned or interested, financial or otherwise, in the resolution set out at Item No.5

Item No.6



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The Board of Directors of the Company in its meeting held on 30th May, 2025 approved the appointment and remuneration of M/s M. Goyal & Co., Cost Accountants upon the recommendation of Audit Committee to conduct the cost audit of the cost records of the company for the financial year 2025-26, subject to the applicability of Cost Audit in terms of rules framed in this regard by the Ministry of Corporate Affairs.

Pursuant to the provisions of section 148 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 the remuneration payable to the Cost Auditors has to be ratified by the members of the company.

The Board recommends the Ordinary Resolution set out at Item no.6 of the notice for approval of members.

None of the Directors/Key managerial personnel of the company/their relatives are, in any way, concerned or interested, financially or otherwise, in the said resolution.

Item No. 7

The provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021 ("**SEBI Listing Regulations**"), effective April 1, 2022, mandate prior approval of the Members for all material Related Party Transactions ("**RPT**"), even if such transactions are in the ordinary course of business of the concerned Company and at an arm's length basis. A transaction with a related party shall be considered material if the transaction(s) to be entered into individually or taken together with previous transactions during the financial year, exceed(s) Rs. 1,000 crore, or 10% of the annual consolidated turnover as per the last audited financial statements of the listed entity, whichever is lower.

Further, SEBI, vide Circular dated 8th April, 2022 has clarified that the omnibus Members' approval for material RPTs of the Company, shall be valid up to the date of the next AGM, for a period not exceeding 15 (fifteen) months (maximum validity of 15 months).

In the financial year 2025-2026 and in the next financial year 2026-2027 until the date of the Annual General Meeting of the Company, the transactions of the Company with the below-mentioned Related Parties, would exceed the applicable materiality thresholds, as provided under the SEBI Listing Regulations, as amended from time to time.

Type, material terms and other particulars of the proposed RPTs required pursuant to Circular no. SEBI/HO/CFD/ CMD1/CIR/P/2021/662 dated 22nd November, 2021 issued by SEBI are mentioned below :



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S.No	TYPE OF TRANSACTION	NAME OF RELATED PARTY	NATURE OF RELATIONSHIP	NATURE OF TERMS AND PARTICULARS OF CONTRACT OR ARRANGEMENTS / NATURE OF ITS CONCERN OR INTEREST (FINANCIAL OR OTHERWISE);	PERCENTAGE OF THE COMPANY'S ANNUAL CONSOLIDATED TURNOVER, FOR THE IMMEDIATELY PRECEDING FINANCIAL YEAR, THAT IS REPRESENTED BY THE VALUE OF THE PROPOSED RPTS	MAXIMUM LIMIT (RS. IN CRORE)
1	Rendering of Services	BRCCPL OMIL DARA JV	Joint operation	Supply of services/Job Work for work of Khajuwala Water Supply Project/ Providing Bank Guarantee (Financial)	13%	100
2	Rendering of Services	HCC OMIL JV	Joint operation	Supply of services/Job Work for work of Nokha Water Supply Project/ Providing Bank Guarantee(Financial)	33%	250
3.	Rendering of Services	OMIL JV	Joint operation	Supply of services /EPC Contract for Shahpurkandi Power house Project / Providing Bank Guarantee (Financial)	11%	80
4.	Rendering of Services/Bank Guarantee	OMIL WIPL JV	Joint operation	Supply of services / EPC Contract for construction of Isarda Dam / Providing Bank Guarantee (Financial)	11%	80



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5.	Rendering of Services/Bank Guarantee	OMIL JWIL JV	Joint operation	Supply of services / Providing job work and providing Bank guarantees (Financial)	11%	80
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Accordingly, as per the SEBI Listing Regulations, the approval of the Members is sought for all such contracts/ arrangements/ transactions to be undertaken (whether individually or taken together or series of transactions or otherwise), whether by way of continuation/ extension/ renewal/ modification of earlier arrangements/ transactions or as fresh and independent transaction(s) or otherwise) with the above-mentioned Related Parties of the Company, during the financial year 2025-2026 and in the next financial year 2026-2027 until the date of the AGM of the Company.

All above transactions are with Joint Venture / subsidiaries/associates of the Company and these meritorious transactions are for the furtherance of business of the Company hence are in the interest of the Company. The above activities have been bona fide for the Company to carry out its business operations and maximize its growth and performance. The above transactions are for the purpose of achieving the core business objectives and continuity in operations and to smoothen business operations. The above transactions do not contemplate any valuation.

The above transactions are in the ordinary course of business of the Company and on an arm's length basis and as such are exempt from the provisions of Section 188(1) of the Companies Act, 2013 and the Rules made there under.

The Audit Committee and the Board of Directors of the Company has granted its approval for the RPTs proposed to be entered into by the Company with the aforementioned Related Parties during the financial year 2025-26 and has also noted that the said transactions with the Related Parties are on arms' length basis and in the ordinary course of the Company's business.

The Board recommends passing of the relevant ordinary Resolution as mentioned at item No. 7 of the Notice.

None of the Directors/Key managerial personnel of the company/their relatives are, in any way, concerned or interested, financially or otherwise, in the said resolution.

Item No. 8

Based on the contribution of Mr. Vikas Kothari (DIN: 00223868) towards the business of the Company, the Board of Directors of the Company ("the Board"), at its meeting held on 11th August, 2025 have, subject to approval of shareholders, re-appointed Mr. Vikas Kothari (DIN: 00223868) as Managing Director & CEO of the Company, not liable to retire by rotation, for a period of 3 (three) years from the expiry of his present



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term, i.e. with effect from 28th March, 2026 on terms and conditions including remuneration as recommended by the Nomination and Remuneration Committee ('NRC') of the Board.

The Shareholders' approval is sought for re-appointment of Mr. Vikas Kothari (DIN: 00223868) as Managing Director & CEO of the Company, in terms of the applicable provisions of the Companies Act, 2013 ("the Act") and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

Particulars of the terms of re-appointment of Mr. Vikas Kothari (DIN: 00223868) are as under:

a) Effective date of appointment : March 28, 2025

b) Tenure: 3 years

c) Other Terms : The appointment may be terminated by either party by giving the other party three months' notice in writing.

He will not be subject to retirement by rotation.

Mr. Vikas Kothari (DIN: 00223868) is not debarred from being re-appointed pursuant to any order of SEBI or any other authority. He satisfies all the conditions set out in Part-I of Schedule V to the Act, as also conditions set out under subsection (3) of Section 196 of the Act for being eligible for his re-appointment. He is not disqualified from being appointed as a Director in terms of Section 164 of the Act. The Board has considered the parameters given under applicable section of the Companies Act and the rules made thereunder, read with Schedule V to the Act, for recommending the above re-appointment. Details of Mr. Vikas Kothari (DIN: 00223868) pursuant to the provisions of (i) Listing Regulations (ii) Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India (iii) Schedule V to the Act are given as Annexure A to the notice and in the Explanatory Statement. The above may be treated as a written memorandum setting out the terms of re-appointment of Mr. Vikas Kothari (DIN: 00223868) under Section 190 of the Act.

Mr. Vikas Kothari is interested in the resolution set out at Item No. 8 of the Notice. The other relatives of Mr. Vikas Kothari may be deemed to be interested in the aforesaid resolution to the extent of their shareholding, if any, in the Company. Save and except the above, none of the other Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the aforesaid resolution.

The Board of Directors recommend the Ordinary Resolution set out at Item No.8 of the Notice for approval by the shareholders.

Item No. 9:

The Board of Directors of the Company ("the Board"), at its meeting held on 11th August, 2025, has, subject to approval of shareholders, re-appointed Mr. Vikas Kothari (DIN: 00223868) as Managing Director & CEO of the Company, liable to retire by rotation, for a period of 3 (three) years from the expiry of his present term, i.e. with effect from 28th March 2026 on terms and conditions including remuneration as recommended by the Nomination and Remuneration Committee ('NRC') of the Board.



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Tel: +91-141-4046666

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

The Members' approval is sought for remuneration payable to Mr. Vikas Kothari (DIN: 00223868) , Managing Director & CEO of the Company, in terms of the applicable provisions of the Companies Act, 2013 ("the Act").

Particulars of the terms of remuneration payable to Mr. Vikas Kothari (DIN: 00223868) are as under:

Remuneration:

Salary: Rs. 5,00,000/- per month

Commission and Performance linked incentive

The commission will be paid as per the parameters fixed by the Nomination & Remuneration Committee and the Board of Directors within the overall limits approved by the Shareholders of the Company.

Perquisites and allowances:

In addition to the remuneration as stated above, he shall be entitled as per rules of the Company the following perquisites and allowances:

- a) Rent-free furnished residential accommodation with free use of gas, electricity, water and all other facilities and amenities, such as air conditioners, geysers etc. In case no accommodation is provided by the Company, he shall be entitled to House Rent Allowance as per policy of the Company
- b) Reimbursement of all medical expenses incurred for self and family including hospitalization and Medical Insurance Premium.
- c) Leave Travel Allowance for self and members of your family.
- d) Subscription to clubs.
- e) Use of communication devices such as telephones, audio and video conference facilities etc., at any place.
- f) Expenses on shifting of residence.
- g) Participation in any/ all employee stock option schemes/ plans of the Company.
- h) Such other perquisites and allowances in accordance with the rules of the Company or as may be agreed to by the Board of Directors. The Board of Directors or committee thereof may, in their discretion, revise/modify any of the terms from time to time within limits stipulated.

Minimum Remuneration: In the event of loss or inadequacy of profits of the Company in any financial year during the currency of his tenure, the payment of salary, perquisites and other allowances so approved, shall be considered as minimum remuneration which shall be subject to the provisions as prescribed under Section II of Part II of Schedule V to the Companies Act, 2013 as may for the time being be in force or any other amount approved by the shareholders by special resolution.

Details of Mr. Vikas Kothari (DIN: 00223868) pursuant to the provisions of (i) Listing Regulations (ii) Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India are given as



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Annexure A to the notice and (iii) Schedule V to the Act given in the Explanatory Statement. The above may be treated as a written memorandum setting out the terms of remuneration of Mr. Vikas Kothari (DIN: 00223868) under Section 190 of the Act.

Mr. Vikas Kothari is interested in the resolution set out at Item No. 9 of the Notice. The other relatives of Mr. Vikas Kothari may be deemed to be interested in the aforesaid resolution to the extent of their shareholding, if any, in the Company. Save and except the above, none of the other Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the aforesaid resolution.

The Board of Directors recommends the Special Resolution set out at Item No. 9 of the Notice for approval by the shareholders.

The information as required under Schedule V to the Companies Act, 2013, are as under: -

II. General Information

ii. Nature of Industry : Infraprojects, Civil Engineering construction

ii. Date of commencement of commercial production: 22/12/1971

iii. In case of new Companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus. :NA

iv. Financial performance based on given indicators

Particulars	FY 2024-25	FY 2023-24
Total Revenue	69793.93	109188.47
Profit Before Tax	3777.65	9344.74
Net Profit After Tax	3610.26	5717.19
EPS	3.25	5.76

v. Foreign investments or collaborators, if any: NA

II. Information about the Appointee

ii. **The background details** of Mr. Vikas Kothari are annexed herewith the notice.

iii. **Past Remuneration** : Rs.5 lakhs per month (+) perquisites and allowances as approved by the members of the Company

iii. **Recognition or Awards** :The Company has received various awards and recognitions during his tenure as Managing Director & CEO of the Company.

v. **Job Profile and his Suitability** : In the capacity of Managing Director & CEO of the Company, he shall be responsible for defining and executing business strategy, strengthening governance practices and providing overall leadership to the Company's operations or such other roles and responsibilities as may be assigned to him by the Board from time to time



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- xi. Terms and conditions of Reappointment and Remuneration Proposed:** As set out in the explanatory statement & resolution No.8 & 9 of the notice of the Annual General Meeting.
- xii. Comparative remuneration profile with respect to Industry, Size of the Company, Profile of the position and person :** Taking into consideration the size of the Company, the proposed profile of Mr. Vikas Kothari ,the aforesaid remuneration package is commensurate with the remuneration package paid to managerial personnel in other Companies.
- xiii. Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel:** Besides, the remuneration proposed, Mr. Vikas Kothari does not have any other pecuniary relationship with the Company . He is the Promoter of the Company and he is the son of Mr. Dharam Prakashl Kothari, Chairman of the Company.
- xiv. First Date of Appointment:** 28/03/2015
- xv. Number of Board Meetings attended during the year:** 4 out of 4 meetings (In the financial Year 2024-25)
- xvi. Membership / Chairmanship of Committees other Companies in India:**
- Bhilwara Jaipur Toll Road Private Limited
Audit Committee: Member
Nomination and Remuneration Committee: Member
- xii. Directorships held in all other Companies in India**
- SYNERGY PROMOTERS PRIVATE LIMITED
OYUM SPECIALITY FOODS PRIVATE LIMITED
GURHA THERMAL POWER COMPANY LIMITED
BHILWARA JAIPUR TOLL ROAD PRIVATE LIMITED
OM METALS AUTO PRIVATE LIMITED
CHAHIL INFRASTRUCTURES LIMITED
- xiv. Nationality:** Indian
- xv. Relationship with other Directors/ Manager/ Key Managerial Personnel**
- Except being the son of Shri Dharam Prakash Kothari, Chairman do not have any relationship with other Directors/ Manager/ Key Managerial Personnel.

III. OTHER INFORMATION:



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- iv. **Reasons of loss or inadequate profits:** There is profit, the information is provided to the Shareholders as an abundant caution for payment of minimum remuneration to the Whole Time Directors of the Company in case of no profit or inadequate profits in any particular year.
- v. **Steps taken or proposed to be taken for improvement:** Continuous process being followed by the Company for cost control, efficient power consumption, efforts to reduce the logistic cost and deeper penetration into higher realisation market and expansion of new market.
- vi. **Expected increase in productivity and profit in measurable terms:** All efforts are being undertaken to ensure improved performance and increasing the productivity and profitability of the Company. However, it is difficult to predict profits in measurable terms

IV. DISCLOSURES:

All the relevant documents referred to in the accompanying Notice and the Explanatory Statement will be open for inspection by the Members at the Registered Office of the Company during working hours on all working days, except Saturdays, Sundays and National Holidays between 11:00 a.m. and 1:00 p.m. upto the date of Annual General Meeting. The resolution for seeks approval of members as an Special Resolution for the remuneration of Mr. Vikas Kothari as Managing Director & CEO of the Company with effect from 28th March, 2026 pursuant to the provisions of Section 196 and 197 read with Schedule V other applicable provision of the Companies Act, 2013 and the rules made there under.

In terms of Regulation 17 (6) (e) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018 issued on May 9, 2018 ("Amended Listing Regulations"), the fees or compensation payable to executive directors who are promoters or members of the promoter group, shall be subject to the approval of the shareholders by special resolution in general meeting, if

- i. the annual remuneration payable to such executive director exceeds Rs. 5.00 crore or 2.50 per cent of the net profits of the listed entity, whichever is higher; or
- ii. where there is more than one such director, the aggregate annual remuneration to such directors exceeds 5 per cent of the net profits of the listed entity;

Provided that the approval of the shareholders under this provision shall be valid only till the expiry of the term of Mr. Vikas Kothari being re-appointed as a Managing Director & CEO of the company for a term of three years effective from 28th March, 2026 by way of Board Resolution. In order to comply with the requirement of Amended Listing Regulations and on recommendation of Board of Directors, approval of Members is sought for paying him remuneration even if the annual aggregate remuneration payable to Mr. Vikas Kothari along with other executive directors who are promoters or members of the promoter group, exceeds 5% of the net profit of the Company, as calculated under section 198 of the Companies Act, in any year during the remaining tenure of his appointment.

The Board of Directors recommends the resolution in relation to Remuneration of Mr. Vikas Kothari as Managing Director & CEO as set out in Item No. 9 for approval of the Members by way of a Special Resolution



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Except Mr. Vikas Kothari, being an appointee and Mr. Dharam Prakash Kothari, Chairman, being his relative, none of the Directors and Key Managerial Personnel of the Company and their relatives is concerned or interested, financial or otherwise, in the resolution set out at Item No.9

By Order of the Board of Directors
For Om Infra Limited

Date: 11.08.2025

Place: Delhi

Dharam Prakash Kothari
Chairman
DIN: 00035298

Annexure to the Notice

Annexure -A

Details of the Director seeking appointment and re-appointment in the forthcoming Annual General Meeting:

Disclosure required under Regulation 26(4) and 36 (3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard - 2 in respect of Directors seeking appointment/reappointment:

Name of Director	Mr. Sunil Kothari	Mr. Vikas Kothari
DIN	00220940	00223868
Date of Birth	9/07/1965	25/11/1973
Age	60	52
Date of first appointment on the Board	20.09.1986	28.03.2015
A Brief Resume of the Director & Nature of his Expertise in Specific Functional Areas	Mr. Sunil Kothari aged 60 years, has been appointed as whole-time director on the board of Directors of the company designated as Vice- Chairman of the	Mr. Vikas Kothari aged 52 years, has been appointed as whole time director on the board of directors of the company designated as Managing Director & CEO of



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	<p>Company. He has excellent knowledge and experience. He has experience of not only in finance Management but also has rich experience in general management. Mr. Sunil Kothari holds Diploma in Business Administration.</p>	<p>the Company. He has 20+ years of experience in managing the affairs of the company. He is a Mechanical Engineer from University of Hartford and holds a Masters Degree from IIM Bangalore. His current responsibility includes business development, quality control, project co ordination and foreign collaborations. His futuristic and progressive ideas have enabled the company to scale new heights and expand its horizons to international waters. The company's impressive overseas collaboration is all the result of his consistency and vision.</p>
Disclosure of Relationships Between Directors Inter-Se, Manager & KMP	Brother of Mr. Dharam Prakash Kothari	Son of Mr. Dharam Prakash Kothari
Names of Bodies Corporate in which the person also holds the Directorship and the Membership / Chairmanship of Committees of the Board	<p>Directorship:</p> <ol style="list-style-type: none"> 1. High Terrace Realty Private Limited 2. Om Metals Consortium Private Limited 3. Mega Equitas Private Limited 	<p>Directorship:</p> <ol style="list-style-type: none"> 1. SYNERGY PROMOTERS PRIVATE LIMITED 2. OYUM SPECIALITY FOODS PRIVATE LIMITED 3. GURHA THERMAL POWER COMPANY LIMITED 4. BHILWARA JAIPUR TOLL ROAD PRIVATE LIMITED 5. OM METALS AUTO PRIVATE LIMITED 6. CHAHIL INFRASTRUCTURES LIMITED <p>Membership:</p> <p>Bhilwara Jaipur Toll Road Private Limited</p>



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No. of Shares held in the Company	7150886	1790437
No. of Board meetings attended during last Financial Year	4	4
Terms and conditions of re-appointment	Whole-time director designated as Vice-Chairman liable to Retire by Rotation	Managing Director & CEO not liable to be Retire by Rotation

By Order of the Board of Directors
For Om Infra Limited

Date: 11.08.2025

Place: Delhi

Dharam Prakash Kothari
Chairman
DIN: 00035298

BOARD'S REPORT

Dear Members,

Your Directors have pleasure in presenting 53rd Annual Report of your Company together with the Audited Financial Statements for the financial year ended 31st March, 2025.

FINANCIAL SUMMARY AND HIGHLIGHTS

(Rs. In Lacs)

Particulars	STANDALONE		CONSOLIDATED	
	For the year ended March 31,		For the year ended March 31,	
	2025	2024	2025	2024
Revenue from operations	66627.77	105978.81	71266.18	111382.42
Other Income	3166.16	3210.24	3599.15	3916.25
Total income	69793.94	109189.05	74865.33	115299.26
Expenses				
a) Cost of material consumed	28204.39	40730.85	28685.03	41435.53
b) Purchases of stock in trade	177.85	186.97	182.20	186.97
c) Change in inventories of finished goods, work in progress and stock in trade	1235.08	2899.28	5851.97	8311.62
d) Employee benefit expenses	3993.05	3372.30	4174.45	3614.91
e) Other expenses	29659.87	3695.14	30352.34	50033.99
Total Expenses	63270.24	96808.34	69245.99	103583.02
Profit before Depreciation, Finance Cost, exceptional items and tax Expenses	6523.70	12380.13	5619.34	11716.24
Depreciation and amortization expenses	558.75	659.75	561.82	663.77
Profit before , Finance Cost, exceptional items and tax Expenses	5964.95	11720.38	5057.52	11052.47
Finance cost	2187.29	2375.64	2216.03	2483.23
Profit before exceptional items and tax Expenses	3777.65	9344.73	2841.49	8569.23
Exceptional Items	0	0	0	0
Total profit before Tax	3777.65	9344.73	2841.49	8569.23
Current Tax	289.15	1614.66	268.99	1677.66

Deferred Tax	-121.76	2012.89	-1024.12	2181.74
Total Tax expenses	167.39	3627.55	-755.13	3859.40
Profit/Loss for the year	3610.26	5717.18	3596.62	4709.83
Profit/ (Loss) from the discontinuing operation	0	0	0	0
Share of Profit/ (Loss) from Associates and Joint Venture	-	-	(5.83)	16.73
Profit/Loss for the year	3610.26	5717.18	3590.79	4726.57
Total other comprehensive income	(180.00)	(165.67)	(180.00)	(165.67)
Total comprehensive income for the period	3430.26	5551.51	3410.79	4560.90
Earning per equity share				
Basic earnings (Loss) per share from continuing and discontinued operations	3.56	5.76	3.54	4.74
Diluted earnings (Loss) per share from continuing and discontinued operations	3.56	5.76	3.54	4.74

Note: Previous year's figures have been regrouped / reclassified wherever necessary.

FINANCIAL PERFORMANCE AND THE STATE OF COMPANY'S AFFAIRS

The strength of your Company lies in identification, execution and successful implementation of the projects in the infrastructure space. To strengthen the long-term projects and ensuring sustainable growth in assets and revenue, it is important for your Company to evaluate various opportunities in the different business verticals in which your Company operates. Your Company currently has several projects under implementation and continues to explore newer opportunities, both domestic and international. Your Board of Directors' considers this to be in strategic interest of the Company and believe that this will greatly enhance the long-term shareholders' value.

The financial year 2024-25 has been a year of robust growth and strategic milestones.

Consolidated

The Company has reported consolidated revenue from operations Rs. 71266.18 Lakhs as against Rs. 111382.42 lakhs in the previous year and Profit before Tax (PBT) of Rs.2841.49 as against Rs.8569.23 Lakhs in the previous year.

Standalone

At present your Company operates in following core sectors - Engineering, Real Estate and other Infrastructure Development and is actively exploring some new opportunities.

The Company has reported standalone revenue from operations Rs. 66627.77as against Rs. 105978.81 Lakhs in the previous year and a Profit before Tax (PBT) of Rs. 3777.65 as against Rs.9344.73 Lakhs in the previous year.

DIVISIONAL ANALYSIS

Engineering Division

The Turnover of this division in this year is Rs. 65812.68 lakhs as against Turnover of Rs. 103573.07 lakhs and Profit(PBT) is Rs. 6169.500 lakhs as against Rs.12317.04 lakhs in the previous year.

The Engineering Division focuses on turnkey engineering procurement and construction contracts in Hydro Mechanical projects, Irrigation projects, and Canal& Dams projects. The EPC contracts work include civil construction, designing, engineering, procurement, fabrication, manufacturing, supply, installation, commissioning and operations & maintenance. Company has successfully executed more than 70 Civil and Hydro-mechanical contracts for Hydro-power & Irrigation projects across the country and abroad over the last 5 decades.

Currently working on multiple construction projects with total outstanding unexecuted contract value of Rs. 2655.75 Cr.(OMIL Share). These projects are across multiple states (Gujarat, Uttar Pradesh, Madhya Pradesh, Maharashtra, Tamil Nadu, Arunachal Pradesh, Punjab and Rajasthan) and two international locations (one in Africa and other in Nepal). Company's largest value contracts – Isarda Dam project (Rs 550 Crore pre GST) has gathered good pace; Shahpurkhanda Punjab (Rs.552.04 Cr) also progressing very well. Jal Jeevan Mission projects in Rajasthan and Uttar Pradesh which earlier escalated turnover of company handsomely in previous year witnessed slow down this year due to fund lapse by Central Govt. and in recent budget Central Govt. has again allocated funds to complete the running projects. . Revenue booking at other Hydro Mechanical contracts, Arun-3 (Nepal) and Irrigation project at Amravati (Maharashtra), Chitakurdi taking pace in a smooth way. Africa Irrigation projects almost ended and O&M is going one.

Execution of Jal Jeevan Mission (JJM) projects (in UP and Rajasthan, bagged in Q4FY22) progressing at a comparatively low pace and the fund allocation by Central Govt. as envisaged in recent budget is awaited. These projects typically earn an EBITDA Margin in the range of 12-15% over the life of the project as against 18-20% margin earned by Hydro & Other Water Projects.

Orders received during the Year:

1. Moradabad Circle (Dist. Amroha and Sambhal) project:

S.No	Particulars	Details
1)	Total Value (incl. Repair works and Operations and Maintenance)	Rs 1,061.094 million (Rs 106.10 crores)

2. Lucknow Circle (Dist. Hardoi, LakhimpurKhiri, Sitapur&Lucknow) project:

S.No	Particulars	Details
1)	Total Value (incl. Repair works and Operations and Maintenance)	Rs. 3,420.17 million (Rs 342 Crores)

3. Hydro-mechanical (HM) works order valued at Rs 410 Cr of the KWAR Hydro Electric power Project (540 MW) in J&K under Chenab Valley Project.

Real Estate Division

The Company is also engaged in Development of Real Estate projects. Real Estate project “Om Green Meadows” in Kota and other one in Jaipur named “Pallacia” handed over with sellable area of over a Million sqft and one is in planning stage at Mumbai with the total expected and assumed saleable/serviceable area 2.5 lac sqft (Om’s share). Considering that the realty market to do considerably well, the Company is all set to sale the unsold inventory and achieve overall Rs>4 billion revenue and over 2 billion unrealized cash inflow from both the projects.

However, since as per IND AS 115, income /Revenue is booked on having sale deed execution , but regular maintenance and value addition costs are recognized regularly, the operating margins in Real Estate appear to be consistent on quarterly basis. The operating profit generally is higher in a period when revenue is recognized.

Bandra, Mumbai (MHADA) –Slum Rehabilitation and Residential Development Project

1. Om Infra (35%stake) along with a Consortium was allocated FSI on a plot of land for redevelopment (SRA) by MHADA in the **year 2006 for Rs. 106 Cr.**
2. The FSI allotted allowed for development of ~200,000 sq.ft, which is under the revised CRZ Regulations, was increased in around year 2017 and accordingly the **saleable area increased to more than ~2million sq.ft, subject to approval of design and drawings.**
3. Since this was a large project, we tied up with Ms Valor Estate (formerly DB Realty), post which our **stake reduced to 17.5%**
4. Due to various reasons, the consortium appealed to the arbitration against MHADA, and the matter is **finally heard, and award is received with FSI enhancement subject to premium payable at applicable rates.**
5. It is anticipated that post the hand over of the temporary transit camps to the slum dweller , a **reputed branded developer having strong creditworthiness may be roped in to develop the project and the company is likely to have an estimated handsome realizable value of the Company’s share** as per current market rates subject to owner developer sharing ratio determined with reputed builder/developer.

The Turnover of this division this year is Rs.815.09 Lakhs against Turnover of Rs. 2379.28 Lakhs in the previous year and Loss is Rs. 204.56 lakhs as against Rs.201.10 Lakhs in the previous year.

There is a potential realizable value of Land Bank/ developable/under development area in Company/subsidiary/Joint Venture.

Execution road map for Real Estate Projects and Revenue Recognition

Project	<u>Location</u>	<u>Partner</u>	<u>Project Type</u>	<u># of Units</u>	<u>Project Area Sq.ft. (Approx) (OMIL Share)</u>
Meadows	Kota	-	Housing	338	4,45,972
Pallacia	Jaipur	-	Housing	152	6,46,150
Bandra Reclamation Mhada	Mumbai	M/s Valor Estate & Others	Housing	-	<u>Subjected to owner developer sharing ratio</u>
Total					

<u>Real Estate Project</u>	<u>Sold in sq.ft.</u>	<u>Unsold in sq.ft.</u>	<u>Total realisable value of revenue (Rs Cr)</u>	<u>Consideration of sold units (Rs Cr)</u>	<u>Total expected revenue realizable for unsold units (Rs Cr)</u>
Om Meadows	2,53,442(197 Units)	1,00,372 (141 Units)	110	77	56
Palacia	3,49,800 (74 units)	2,96,350 (78 Units)	600	308	417
Bandra Reclamation – Mhada	NA	2,50,000	Under planning stage	NA	Under planning stage
Total			710	385	473

Note: Bandra MHADA Project – tentative as per finalization of drawing plan and FSI approval and subject to market conditions and revenue is purely estimated

The revenue projects are subjected to growth in real estate markets and sale of units and FSI approval (at decided rate and time)

Key Land Bank

<u>Location</u>	<u>Sq. Mtrs.</u>	<u>Key Location Advantage</u>
<u>VKIA Jaipur</u>	<u>4,000</u>	<u>In Industrial Area at Prime Location- total,(land portion sub divided in smaller lots and sale of some plots executed and the remaining plots are under lien with JDA subjected to performance)</u>
<u>Kota (Institutional/commercial Land)</u>	<u>40,000</u>	<u>In the centre of Kota City</u>
<u>Jaipur</u>	<u>3,800</u>	<u>In the prime commercial location of Jaipur City</u>
<u>TOTAL</u>	<u>47,800</u>	

In the MHADA project, company is exploring the construction of commercial/Hotel spaces and in talks with Architects /Govt. agencies and other prominent developers for construction post FSI approval and Design and drawing approval.

Other Infrastructure Division

Other Infrastructure division of the Company includes revenue from packaging and rental income.

In Gujarat and Bihar warehouse projects –The land bought for warehouse project in Gujarat /Bihar is available with the Company and is free of any encumbrance.

Major portion of the land in Gujarat has been sold; company is exploring end use of land or outright sale of land in Bihar.

Summary of Strong Cashflows Expected over the Next 2-5 years

A) Real Estate – Current Projects	Rs 371 Cr	Estimated Timeline
<ul style="list-style-type: none"> ▪ Palladia, Jaipur ▪ Om Green Meadows, Kota 	Rs 327 Cr Rs 44 Cr	2 to 3 years
B) Real Estate – Landbank	As per development plan and sharing ratio	
<ul style="list-style-type: none"> ▪ Bandra, Mumbai (MHADA) 		4 to 5 years
C) Arbitration Awards	Rs 587 Cr	
<ul style="list-style-type: none"> ▪ Bhilwara Jaipur Toll Road 	Rs 587 Cr	Subject to winning in litigation process
Total Estimated Cashflow (A+C)	Rs 958 Cr	

Note: Revenue projections are subjected to growth in Real Estate Markets and Sale of units and FSI approval (at decided rate and time). Value addition work in projects is going on.

FUTURE OUTLOOK

Your Company sees good prospects in the domestic economy with the thrust on infrastructure development. The Company has invested in building up the capacities over the years and has also mapped the emerging opportunities with the internal capabilities. Increase in the pace of implementation of various initiatives by the government and revival of the investment cycle would be conducive for achieving the growth aspirations of the Company. Government's need of revival in capex cycle and infrastructure development would remain conducive for achieving the growth aspirations of the Company with reduced EMD and PBG in tender and

contracts. Acceptability of Insurance bond in place of Bank Guarantee will open up great unblocking of capital, savings in working capital and security margins.

According to the Central Electricity Authority, there are 32 hydro projects under construction in India, with a combined capacity of 16,737.5 MW. This includes 12,056 MW from central, 3,092 MW from state, and 1,590 MW from private sectors. By 2026-27, large hydro is expected to make up about 17% of the country's renewable energy capacity, which is projected to exceed 344 GW. The National Electricity Plan 2023 forecasts new additions of 10,814 MW of conventional hydro and 2,700 MW of pumped storage projects (PSPs) by 2027, with further expansions planned for 2027-32. However, to meet these goals, challenges like water rights, environmental issues, contractor reliability, resettlement concerns need to be addressed, as these often cause delays and cost overruns.

The road ahead planned for your Company includes:

- Enlarge global footprint through acquisition and strategic Joint Ventures in the core business.
- Complete hand over of existing real estate projects.
- Establish presence in varied structure, steel design and fabrication works in bridges, Pipe laying and heavy engineering works and pumped storage hydro projects and FGD projects in Thermal Plants.
- Tap India's second largest potential in the world both in Hydro Electric Power, River Linking and irrigation by capitalizing on the plans of the government of India plans of accelerating infra-structure projects.
- Company is also focused on better operational efficiencies which would help in further margins improvement with a better recognition post name change
- FY26 seems and likely to be much better under probable NDA lead Modi 3.0 Government for next 5 years as compared to FY25 in terms of execution of projects at both domestic and international sites leading to higher revenue recognition and FY26 is expected to witness handsome growth backed by strong focus in water infra sector. .

Growth Opportunity –

India's civil engineering sector, particularly in the construction of dams and related infrastructure, offers substantial growth opportunities due to the country's ongoing development needs, population growth, and government initiatives.

Sectoral Tailwinds: Government's focus on Hydro sector

- The Government of India's ₹3 lakh crore project pipeline offers strong growth potential
- India's Hydro electricity generation dropped to a decade of 8.3%

Hydropower Projects

- The hydropower capacity to increase from 42 GW to 67 GW by 2031-32.
- 12,340 MW is planned by 2026
- 450 GW renewable energy capacity by 2030

JalJeevan Mission

- Rs 67,000 crores allocated to JJM in the Union Budget
- JJM is extended until 2028

- The mission targets 19+ crore households, and has achieved 79.8% completion so far

River Linking and Irrigation

- Rs 2,400 crores has been allocated to river linking in Union Budget
- US \$270 billion to be invested in water infra in the next 15 years
- River Linking Projects- NamamiGange, PradhanMantriSichaiYojana.

Hydro Pumped Storage Projects

- Aim to install 74 GW capacity by 2031-32
- Potential to reach 176 GW PSPs in the coming years.
- Hydro Pumped Storage Projects (PSPs) to support faster energy transition with large scale integration of renewable capacity

JalJeevan Mission

Strategic Focus and Opportunities driven by JalJeevan Mission

Opportunities

Competencies

Government Focus & Budget Allocation

Expertise & Opportunity

- The Government of India has allocated ₹67,000 crore in the Union Budget providing comprehensive water infrastructure 2025-26 for the successful execution of solutions in key states like **Uttar Pradesh** and **JJM**.
- **End-to-End Solutions:** Om Infra specializes in

- **Opportunity Driver:** Approximately 16.1 crore households still lack tap water connections.

- **Order Book:** The JJM project represents **Rs 541 crore**, making up **20%** of the total order book.

Major States Like **Uttar Pradesh and**

Rajasthan still lag behind in terms of opportunities for companies like tap connection, more funding to come in Om Infra to contribute to the is expected.

• Strategic Opportunities: Large

mission's completion.

- Om Infra has bided **Rs 1,000 crores for FY26** in the mission

Source :

https://prsindia.org/files/budget/budget_parliament/2024/DFG_2024-25_Analysis_Jal_Shakti.pdf

Pumped Storage Projects

Om Infra has demonstrated its ability to capitalize on opportunities through its marquee projects. Future government initiatives are expected to provide ample runway for growth

Government's Current Focus

- Currently under Execution ~**2.7 GW**
- Projects under Planning Stage ~**50 GW**
- Water Management via River Inter linking Schemes.

Company's Leveraging Opportunities

- Executing the **largest PSP** projects in India , the Kundah PSP (1,000 MW)
- The unexecuted value of Kundah project is worth **Rs. 50 crores as 31st March 2025**

Government Future Initiatives

- Energy storage systems are expected to reach **55 GW** by 2031-32
- Hydro PSP has a growth potential of **176 GW**
- Focus by GoI on infrastructural development in border areas

Source :<https://pib.gov.in/PressReleaselframePage.aspx?PRID=2040582>)

CHANGES IN NATURE OF BUSINESS, IF ANY

There have been no changes in the business carried on by the Company or its subsidiaries.

INFORMATION ABOUT SUBSIDIARIES/JV/ASSOCIATE COMPANY

There has been no material change in the nature of the business of the subsidiaries JV/Associate Company.

Pursuant to provisions of Section 129(3) of the Act, a statement containing salient features of the financial statements of the Company's subsidiaries in Form AOC-1 is attached to the financial statements of the Company as **Annexure II**.

In accordance with Section 136 of the Act, the financial statements of the subsidiary and associate companies are available for inspection by the members at the Registered Office of the Company during business hours on all days except Saturdays, Sundays and public holidays upto the date of the AGM. Any member desirous of obtaining a copy of the said financial statements may write to the Company Secretary at the Registered Office of the Company. The financial statements including the CFS, and all other documents required to be attached to this report have been uploaded on the website of the Company at www.ommetals.com.

The policy on determining material subsidiaries may be accessed on the website of the Company at <http://www.ommetals.com/#/policies>. M/s Om Metals Consortium Private Limited was material subsidiary of the Company in the FY 2023-2024 but in the FY 2024-2025 , it ceased to be Material Subsidiary of the Company.

Companies which became / ceased to be Company's Subsidiaries, Joint Ventures or Associate Companies:

- Companies which have become subsidiaries, Joint Ventures or Associate Companies during the financial year 2024-25:
None
- Companies which has ceased to be the Subsidiaries/Step Subsidiary, Joint Ventures or Associate Companies during the financial year 2024-25:

M/s Ultrawave Projects Private Limited- A step down Associate of the Company

Apart from this, your Company funded its subsidiaries/JV's, from time to time, as per the fund requirements, through loans, guarantees and other means to meet working capital requirements.

The developments in business operations / performance of major subsidiaries /JV / Associates consolidated with OMIL are as below:

OM METALS CONSORTIUM PRIVATE LIMITED – This wholly owned Subsidiary Company has developed a high end residential project on a very prime parcel of 19000 sq. mt. land at Jaipur and has a sellable built-up area of 6.45 lakh sqft with expected realization of ` INR 12000/sqft appx. OMIL has invested INR 1.6 bn for land and development cost is appx Rs 4 bn. The company expects to generate Rs 6.0 bn of total Revenue from this project. More than 60% inventory is sold. After completion of structure of building, last mile land scaping, value addition – completion of project has been achieved and habitation started. RERA completion certificate is also received.

HIGH TERRACE REALTY PRIVATE LIMITED(FORMALLY KNOWN AS OM METALS REAL ESTATE PRIVATE LIMITED)– This wholly owned Subsidiary Company formerly known as Om Metals Real Estate Private Limited is holding stakes in different SPV's and different subsidiaries . Majority of the inventory held by the SPV's has been sold and SPV have refunded back the sum advanced by High Terrace Realty Private Limited and consequently High Terrace Realty Private Limited refunded the entire sum advanced by Om Infra Limited. The step subsidiary and associates of High terrace realty have net worth and reserves and surplus.

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WORSHIP INFRAPROJECTS PRIVATE LIMITED (earlier known as OM METALS SPML INFRAPROJECTS PVT LTD)– This wholly owned Subsidiary Company. The Company had completed a 457 Cr Kalisindh Dam project in this SPV earned qualification of dam construction. This company was made wholly owned subsidiary of Om Infra limited in previous years and this company in JV with Om Infra Limited has secured a work contract of Isarda dam in Rajasthan worth Rs550cr and the progress of the project is going on and is good and appx 90% work has been completed.

SANMATI INFRADEVELOPERS PRIVATE LIMITED – In this SPV, the company has divested its 25% stake. Now this is no longer associate Company.

BHILWARA JAIPUR TOLL ROAD PRIVATE LIMITED– This has become 51% of subsidiary of Om Infra Limited. Om Infra has done the development of the 212 km road project in Jaipur- Bhilwara Stretch on BOT basis and COD achieved in December, 2014. Om Infra has executed 100% of EPC work for a total project cost of Rs. 410 Cr. After the COD of the project all 4 toll plazas are operational and generating revenue. Private vehicles were made toll free w.e.f 1.4.2018 by state government and we have terminated the concession agreement for breach of contract by government and submitted our claims of Rs 578 cr.

➤ Regular arbitration proceedings as per Arbitration act is complete and the arbitrator gave final award in jan 2023 for Rs.587 cr (other than debt due)which has been challenged by PWD in commercial court and commercial court dismissed the appeal of PWD and against this PWD has preferred an appeal in Rajasthan High court.

➤ As per termination of Concession Agreement, the State government of Rajasthan is liable to pay termination payment which includes debt due and 150% of the adjusted equity as per clause in concession agreement but PWD's appeal in High court is pending for hearing. We are awaiting positive development soon.

GURHA THERMAL POWER COMPANY LIMITED– This company as a 50% JV of Om Infra has a lignite based thermal project in Rajasthan. Due to abnormal delay at the end of Government, we have intimated our stand of terminating the project from our side. Our compensation and claim is approved in APTEL and APTEL has preferred an appeal in Hon'ble Supreme court and we are awaiting positive developments from Supreme court in our favour.

GUJRAT WAREHOUSING PRIVATE LIMITED– This SPV was incorporated for the development of silo for storing wheat for FCI. The major portion of land acquisition is complete and due to some hurdle in total acquisition of land, project could not take off. The majority of land available with us has already been sold.

BIHAR LOGISTIC PRIVATE LIMITED– This SPV was incorporated for the development of silo for storing wheat for FCI. The major portion of land acquisition was complete but due to some local clearances project could not take off. The land available with us has been put for disposal and we are awaiting the land deal to happen soon.

CHAHAL INFRASTRUCTURES LIMITED – The Company has divested its 94.64 % stake from this Company.

PARTNERSHIPS /JV's:

OM METALS CONSORTIUM (Partnership firm) – This prestigious partnership firm for development of SRA project in Bandra Reclamation facing Bandra- Worli Sea Link has completed the construction of the temporary transit camp.

A redevelopment project of partners MAHADA in partnership under Om Metals Consortium (OMC) where OMIL holds 17.5 % stake. Other developmental in the consortium are DB Realty Group, SPML Infra, Morya Housing, and Mahima developers. This multi-storied residential project is spread across 6 acres and entitled to FSI which translate into approx ~1.7mn sq. ft. (subjected to all Govt. clearances).A premium of additional FSI available shall be paid by OMC.

OMC has done a JV with DB realty for this project where M/s Valor Estate (formerly DB realty) or any reputed builder would be incurring 100% cost for the development and transfer free salable area to OMC as mutually agreed in development /collaboration agreement.

SPML-OM METALS JV– This JV has been doing O & M for the recently completed smart infrastructure (knowledge city) in VikramUdyogpuri at Ujjain.

OMIL WIPL JV, ISARDA– This JV has been developing project for the Construction of Isarda Dam across Banas River in Tonk District and Om infra Ltd is executing the contract on sub contract basis on arms length pricing.

OMIL JV : The water resource department ,Punjab had allotted a work contract of Rs.554 cr. in this JV where Om infra has a majority stake and this JV has sub contracted the work to Om infra Ltd on arms length basis .The execution of project is in progress.

OMIL JWIL VKMCPL JV – This JV has been allotted the contract at Madhya Pradesh and Om infra has majority stake and the JVpartner is developing the project and is responsible for executing the project on arms length basis.

Om Metal SPML Joint venture (Rwanda) – This JV has been executing the project in Africa, Rwanda and the provisional completion of the project is achieved and the project is in O &M .

HCC OMIL JV and BRCCPL-OMIL-DARA-JV– In both these Jv 'sJaljeewan mission project has been secured from PHED Rajasthan and Om infra is developing both the projects.

OMIL-VKMCPL JV (Pench-II)-The other Jv partner is executing the project in MP and the profits generated in this JV are distributed to Om infra ltd as per agreed ratio.

Subsidiaries/Associates of High Terrace Realty Private Limited formerly known as Om Metals Real Estate Private Limited (Wholly owned subsidiary of the Company):

ULTRAWAVE PROJECTS PRIVATE LIMITED – This Company formerly known as Om Metals Infotech Pvt. Ltd has industrial land in Jaipur and the major part of land have been sold.

MEGA EQUITAS PRIVATE LIMITED – This Company formerly known as Om Metals Developers Private Limited entered into a JV with Mahindra Life space for a residential project in Hyderabad which is fully sold out.

The Board of Directors of the Company has adopted the policy for the material subsidiaries, which is available on the website of the company at the following link:

<http://www.ommetals.com/files/material-subsidiaries.pdf>

DIVIDEND

Keeping the continuous track record of rewarding its shareholders and based on Company's performance, the Board of Director of your Company is pleased to recommend a dividend of Rs 0.40 per Equity share of the Face

Value of Rs. 1 each (@ 40%), for the approval of the shareholders at the ensuing Annual General Meeting ('AGM') of the Company and whose names appears in the register of Members as on the Book Closure/ Record Date. As per the prevailing provisions of the Income Tax Act, 1961, the dividend, if declared, will be taxable in the hands of the shareholders at the applicable rates.

The total outflow, on account of equity dividend, will be 385.22 Lakhs via-a-via Rs. 481.52 Lakhs for the financial year 2023-24.

The Register of Members and Share Transfer Books of the Company will remain closed from 23.09.2025 to 29.09.2025 (both days inclusive) for the purpose of payment of dividend for the financial year ended March 31, 2025.

AMOUNT, IF ANY, WHICH THE BOARD PROPOSES TO CARRY TO ANY RESERVES

The Board of Directors of your Company does not propose to transfer any amount to the general reserves of the Company for the financial year ended on March 31, 2025.

SHARE CAPITAL

The paid up Equity Share Capital as on March 31, 2025 was Rs.9.63 Crore. During the year under review, the Company has not issued shares with differential voting rights nor granted Employee Stock Options or Sweat Equity Shares.

DEPOSITORY SYSTEM

As the members are aware, the Company's shares are compulsorily tradable in electronic form. As on 31st March 2025, 99.96% of the Company's total paid up capital representing 9,62,66,809 shares are in dematerialized form.

Pursuant to amendments in SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, with effect from January 24, 2022, requests for effecting transfer of securities in physical form, shall not be processed by the Company and all requests for transmission, transposition, issue of duplicate share certificate, claim from unclaimed suspense account, renewal/exchange of securities certificate, endorsement, sub-division/split of securities certificate and consolidation of securities certificates/folios need to be processed only in dematerialized form. In such cases the Company will issue a letter of confirmation, which needs to be submitted to Depository Participant(s) to get credit of the securities in dematerialized form.

CONSOLIDATED FINANCIAL STATEMENTS

In accordance with the provisions of Companies Act, 2013(hereinafter referred to as "the Act"), Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "Listing Regulations") and applicable Accounting Standards, the Audited Consolidated Financial Statements of the Company for the financial year 2024-25, together with the Auditors' Report form part of this Annual Report.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, BETWEEN BALANCE SHEET DATE AND DATE OF DIRECTORS' REPORT

There were no material changes and commitments between the end of the financial year of the Company to which the Financial Statements relates and date of Directors' Report affecting the financial position of the Company, other than those disclosed in this report.

INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

The Company has been regularly sending communications to members whose dividends are unclaimed requesting them to provide/update bank details with Registrar and Transfer Agents (RTA)/Company, so that dividends paid by the Company are credited to the investor's account on time.

Pursuant to the applicable provisions of the Companies Act, 2013, read with the IEPF Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ('the rules'), all unpaid or dividends are required to be transferred by the Company to the IEPF established by the Government of India, after the completion of seven years. Further, according to the rules, the shares on which dividend has not been paid or claimed by the shareholders for seven consecutive years or more shall also be transferred to the demat account of the IEPF authority. During the Year 2024-25, the Company has transferred Rs. 77,455/- unclaimed and unpaid dividends to the IEPF Fund.

Further in accordance with the provisions of the section 124(6) of the Companies Act, 2013 and Rule 6(3)(a) of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 (IEPF Rules), the Company has transferred 4811 equity shares of Rs. 1 each to IEPF. The said shares correspond to the dividend which had remained unclaimed for a period of seven consecutive years from the financial year 2016-17. Subsequent to the transfer, the concerned shareholders can claim the said shares along with the dividend(s) by making an application to IEPF Authority in accordance with the procedure available on www.iepf.gov.in and on submission of such documents as prescribed under the IEPF Rules.

Shareholder can check Details of their Unpaid and unclaimed amount on the website of the IEPF Authority i.e. <http://www.iepf.gov.in> and can also check updated details of their shares on website of the Company and Pursuant to the Rule 5(8) of Investor Education and Protection Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, the Company has uploaded the details of unpaid and unclaimed amounts lying with the Company as on date of last Annual General Meeting on the website of the Company www.ommetals.com. Further information related to IEPF and details of Nodal and deputy Nodal officer were disclosed in Corporate Governance Report forming part of this Annual Report.

MEETINGS OF THE BOARD OF DIRECTORS

Four meetings of the Board of Directors were held during the year. For further details, please refer to the Corporate Governance Report, which forms part of this report. The intervening gap between any two meetings was within the period prescribed by the Act, Listing Regulations, and clause 1.1 of Secretarial Standard 1 issued by The Institute of Company Secretaries of India i.e. 120 days.

BOARD COMMITTEES

Currently, the Board of the Company has five committees namely Audit Committee, Nomination and Remuneration Committee, Stakeholders' Relationship Committee, Corporate Social Responsibility Committee and Executive Committee. During the year, all recommendations made by the committees were approved by the Board.

The Composition and other Details of the Committee are provided in the Corporate Governance Report attached with the Annual report.

DECLARATION FROM INDEPENDENT DIRECTORS

The Company has received Declarations of Independence as stipulated under section 149(7) of the Companies Act, 2013 and Regulation 25(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

from Independent Directors confirming that he/she is not disqualified from being appointed/re-appointed/continue as an Independent Director as per the criteria laid down in section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Independent Directors have complied with the Code for Independent Directors prescribed in Schedule IV to the Companies Act, 2013 and also on compliance of Code of Conduct for directors and senior management personnel.

The Independent Directors of the Company have registered themselves with the data bank maintained by Indian Institute of Corporate Affairs (IICA). In terms of section 150 of the Companies Act, 2013 read with Rule 6(4) of the Companies (Appointment and Qualification of Directors) Rules, 2014, Mr. Gopi Raman Sharma is exempted from undertaking the online proficiency self-assessment test conducted by IICA and Mrs. Saloni Kala and Mr. Ramakanta Tripathy had cleared the online proficiency self-assessment test conducted by IICA.

During the year under review, the non-executive directors of the Company had no pecuniary relationship or transactions with the Company, other than sitting fees and reimbursement of expenses, if any.

In terms of Regulation 25(8) of the Listing Regulations, they have confirmed that they are not aware of any circumstances or situation which exists or may be reasonably anticipated that could impair or impact their ability to discharge their duties.

BOARD EVALUATION

In terms of the requirements of the Act and Listing Regulations, the Board carried out the annual performance evaluation of the Board as a whole, Board Committees and the individual Directors.

The performance of the Board was evaluated by the Board after seeking inputs from all the directors on the basis of the criteria such as the Board composition and structure, effectiveness of board processes, information and functioning etc. The objective of this evaluation process is constructive improvement in the effectiveness of Board, maximise its strengths and tackle weaknesses, if there are any.

The performance of the committees was evaluated by the board after seeking inputs from the committee members on the basis of the criteria such as the composition of committees, effectiveness of committee meetings, frequency of meetings and time allocated for discussions at meetings etc.

The Board and the Nomination and Remuneration Committee ("NRC") reviewed the performance of the individual directors on the basis of the criteria such as the contribution of the individual director to the Board and committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc. In addition, the Chairman was also evaluated on the key aspects of his role.

Independent Directors, in their separate meeting, reviewed and evaluate the performance of non-independent directors, Board as a whole, Managing Director and the Chairman, taking into account the views of executive directors and non-executive directors and criteria laid down by the Nomination and Remuneration Committee. Performance evaluation of independent directors was done by the entire Board, excluding the independent director being evaluated.

FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS

To familiarize the Independent Directors with the strategy, operations and functions of our Company, the executive directors/ senior managerial employees make presentation to the Independent Directors about the company's strategy, operations etc. Independent Directors are also visiting factories and branch offices to familiarize themselves with the operations of the company and to offer their specialized knowledge for improvement of the performance of the company. Further, at the time of appointment of an Independent director, the company issues a formal letter of appointment outlining his/ her role, function, duties and

responsibilities as a director. The format of the letter of appointment is available at our website www.ommetals.com

The Policy of the familiarization programme of Independent Directors is put up on the website of the Company at the link: <http://www.ommetals.com/#/financial-news>

POLICY ON DIRECTOR'S APPOINTMENT AND REMUNERATION

The Company has in place a Nomination and Remuneration Committee in accordance with the requirements of section 178(1) of the Companies Act, 2013 read with the rules made hereunder and Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The details relating to the same are given in Report on Corporate Governance forming part of this Board Report.

The Committee has formulated a policy on Director's appointment and remuneration including recommendation of remuneration of the key managerial personnel and senior management personnel, and the criteria for determining qualifications, positive attributes and independence of a Director. The Nomination and Remuneration Policy of the Company, containing selection and remuneration criteria of Directors, senior management personnel and performance evaluation of Directors/Board/Committees/Chairman, has been designed to keep pace with the dynamic business environment and market-linked positioning. The Company has an appropriate mix of executive, non-executive and independent Directors to maintain the independence of the Board and separate its functions of governance and management. The policy has been duly approved and adopted by the Board, pursuant to the recommendations of the Nomination and Remuneration Committee of the Board.

The Nomination and Remuneration policy is available on web link at <http://www.ommetals.com/2018/may/NOMINATION%20&%20REMUNERATION%20POLICY.pdf>.

We affirm that the remuneration paid to the Directors is as per the terms laid out in the Nomination & Remuneration policy.

Criteria for determining qualifications, positive attributes and independence of a Director

In terms of the provisions of Section 178(3) of the Act, and Regulation 19 of the SEBI Listing Regulations, the NRC has formulated the criteria for determining qualifications, positive attributes and independence of Directors, the key features of which are as follows:

- **Qualifications** – The Board nomination process encourages diversity of thought, experience, knowledge, age and gender. It also ensures that the Board has an appropriate blend of functional and industry expertise.
- **Positive Attributes** - Apart from the duties of Directors as prescribed in the Act the Directors are expected to demonstrate high standards of ethical behaviour, communication skills and independent judgment. The Directors are also expected to abide by the respective Code of Conduct as applicable to them.
- **Independence** - A Director will be considered independent if he / she meets the criteria laid down in Section 149(6) of the Act, the Rules framed thereunder and Regulation 16(1)(b) of the SEBI Listing Regulations.

The Directors affirm that the remuneration paid to Directors, KMPs and employees is as per the Remuneration Policy of the Company.

The Managing Director of the Company has not received any remuneration or commission from any of the subsidiary companies.

Remuneration to Executive Directors:

The remuneration paid to Executive Directors is recommended by the Nomination and Remuneration Committee and approved by Board in Board meeting, subject to the subsequent approval of the shareholders at the General Meeting and such other authorities, as may be required. The remuneration is decided after considering various factors such as qualification, experience, performance, responsibilities shouldered, industry standards as well as financial position of the Company.

Remuneration to Non Executive Directors:

The Non Executive Directors are paid by way of Sitting Fees. The Non Executive Directors are paid sitting fees for each meeting of the Board and its committees.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- In the preparation of Annual Accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit of the Company for that period;
- The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- The Directors have prepared the Annual Accounts on a going concern basis;
- The Directors have laid down an adequate system of Internal Financial Controls to be followed by the Company and such Internal Financial Controls are adequate and operating efficiently;
- The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and were operating effectively.

CHANGE IN DIRECTORS AND KEY MANAGERIAL PERSONNEL

The constitution of Board of Directors and KMP of the Company during the year 2024-25 is as under:

S.No.	Name	Designation	Date of Re-Appointment/ change in Designation	Date of original appointment	Date and Mode of Cessation
1.	Shri Dharam Prakash Kothari	Chairman	01/05/2025	01/05/2017	----
2.	Shri Sunil Kothari	Vice Chairman	22/08/2022	22/08/2014	----
3.	Shri Vikas Kothari	Managing Director & CEO	28/03/2023	28/03/2015	----
4.	Shri Gopi Raman Sharma	Independent Director	10/03/2021	11/03/2016	----
6.	Smt. Saloni Kala	Independent Director	14/02/2025	14/02/2020	----

7.	Shri Vaibhav Jain	Independent Director	29/09/2020	02/09/2020	16.05.2024
8.	Shri Ramakanta Tripathy	Independent director	15/05/2024	26/02/2024	-----
9.	Shri Sunil Kumar Jain	Chief Financial Officer	28/03/2015	20/04/2000	----
10.	Smt. Reena Jain	Company Secretary	----	03/03/2008	----

Mr. Vaibhav Jain, an independent director of the Company has been resigned w.e.f 16.05.2024 due to pre-occupation and other personnel commitments.

The Board pursuant to the recommendation of the NRC and report of their performance evaluation, re-appointed Mr. Dharam Prakash Kothari as Chairman of the Company for a period of Three years from 1st May, 2025 upto 30th April, 2028 and Mrs. Saloni Kala as an Independent director for second term with effect from February 14, 2025 to February 13, 2030 subject to the approval of the shareholders.

Mr. Sunil Kothari, retire by rotation at the ensuing Annual General Meeting (AGM) and being eligible, offer himself for re-appointment.

In the opinion of the Board, all our Independent Directors possess requisite qualifications, experience, and expertise and hold high standards of integrity for the purpose of Rule 8(5) (iii a) of the Companies (Accounts) Rules, 2014. List of key skills, expertise and core competencies of the Board, including the Independent Directors, is provided in the Corporate Governance report forming part of this Annual Report.

AUDITORS

STATUTORY AUDITORS

M/s. Ravi Sharma & Co, Chartered Accountants, (Registration No.: 015143C) were appointed as Statutory Auditors for a period of 5 continuous years from the conclusion of 49th Annual General Meeting till the conclusion of 54th Annual General Meeting of the Company.

The Auditors have confirmed that they have subjected themselves to the peer review process of Institute of Chartered Accountants of India (ICAI) and hold valid certificate issued by the Peer Review Board of ICAI.

The Audit Committee reviews the independence and objectivity of the Auditors and the effectiveness of the Audit process.

The Auditors' Report for the Financial Year ended 31st March, 2025 on the Financial Statements of the Company is a part of this Annual Report.

Independent Auditors' Report

Your standalone and the consolidated financial statements of the Company have been prepared in accordance with IndAS notified under Section 133 of the Act.

The Statutory Auditor has issued Audit Reports with unmodified opinion on the Standalone and Consolidated Financial Statements of the Company for the financial year ended 31st March, 2025. The Notes on the Financial Statements referred to in the Audit Report are self-explanatory and therefore, do not call for any further explanation or comments from the Board under Section 134(3) (f) of the Companies Act, 2013.

SECRETARIAL AUDITOR

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed Mr. Brij Kishore Sharma, Partner, M/s B K Sharma & Associates, a firm of Company Secretaries in Practice, to conduct Secretarial Audit of the Company. The Report of the Secretarial Audit in Form MR-3 for the financial year ended March 31, 2025 is enclosed as **Annexure VI** to this Report. There are no qualifications, reservations or adverse remarks made by the Secretarial Auditor in his report.

Pursuant to Section 204 of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 read with Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Board of Directors at their meeting held on 30th May, 2025 based on the recommendation of the Audit Committee have appointed Mr. Brij Kishore Sharma, Partner, M/s B K Sharma & Associates, a firm of Company Secretaries in Practice as the Secretarial Auditors of the Company for a term of 5 (five) consecutive years commencing from financial year 2025-26 till the financial year 2029-30 subject to the approval of the shareholders of the Company at the ensuing 53rd AGM of the Company. The Company has also received the consent from Mr. Brij Kishore Sharma to act as the Secretarial Auditors. A resolution seeking approval of the shareholders is provided in the Notice of the ensuing AGM. In this regard, your Directors recommend passing of Ordinary Resolution.

Secretarial Compliance Report

In accordance with Regulation 24(A) of the Listing Regulations, the Company has engaged the services of Mr. Brij Kishore Sharma (CP No. 12636), Practicing Company Secretary and Secretarial Auditor of the Company for providing this certification.

COST AUDITOR

The provisions of section 148(1) of the Companies Act, 2013 are applicable to the Company and accordingly the Company has maintained cost accounts and records in respect of the applicable products for the year ended March 31, 2025.

Pursuant to the provisions of section 148 of the Companies Act, 2013 and as per the Companies (Cost Records and Audit) Rules, 2014 and amendments thereof, the Board, on the recommendation of the Audit Committee, at its meeting held on 23rd May, 2024 has approved the appointment of M. Goyal & Co., Cost Accountants, as the Cost Auditors for the Company for the financial year ending 31st March, 2025 at a remuneration of Rs. 30,000/- plus taxes and out of pocket expenses.

A proposal for ratification of remuneration of the Cost Auditor for FY 2025-26 is placed before the Shareholders.

The Report of the Cost Auditors for the financial year ended 31st March 2025 is under finalization and shall be filed with the Ministry of Corporate Affairs within the prescribed period.

REPORTING OF FRAUDS BY AUDITORS

During the year under review, neither the Statutory Auditors nor the Secretarial Auditor in their Report respectively has reported to the Audit Committee, under section 143 (12) of the Act any instance of fraud committed against the Company by its officers or employees, the details of which would need to be mentioned in the Board's report.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The particulars as prescribed under sub-section (3)(m) of Section 134 of the Companies Act, 2013 read with Rule 8(3) Companies (Accounts) Rules, 2014, relating to conservation of energy, technology absorption, foreign exchange earnings and outgo, as required to be disclosed under the Act, are provided in **Annexure I** to this Report.

VIGIL MECHANISM/WHISTLE BLOWER POLICY

As per Section 177(9) and (10) of the Companies Act, 2013, and as per regulation 22 of the Listing Regulations, the Company has established Vigil Mechanism for directors and employees to report genuine concerns and made provisions for direct access to the Chairperson of the Audit Committee and provide for adequate safeguards against victimization of director(s) / employee(s) who avail of the mechanism. Company has formulated the present policy for establishing the vigil mechanism/ Whistle Blower Policy to safeguard the interest of its stakeholders, Directors and employees, to freely communicate and address to the Company their genuine concerns in relation to any illegal or unethical practice being carried out in the Company. The said policy has been also put up on the website of the Company at the following link: <http://www.ommetals.com/2022/VIGIL%20MECHANISM.pdf>

RISK MANAGEMENT

Periodic assessments to identify the risk areas are carried out and management is briefed on the risks in advance to enable the company to control risk through a properly defined plan. The areas of risk include- Liquidity risk, Interest rate risk, Credit risk, Commodity price risk, foreign currency fluctuation risk, Market risk, Salary risk, Interest risk, Investment risk, Health, Safety And Environment Risks, Political, Legal And Regulatory Risks, fraud and cyber security and Other Operational Risks etc. The Board is also periodically informed of the business risks and the actions taken to manage them. Pursuant to Section 134(3) (n) of the Act & under Regulations 21 of the Listing Regulations, the Company had formulated a Risk Management Policy with the following objectives:

- Provide an overview of the principles of risk management
- Explain approach adopted by the Company for risk management
- Define the organizational structure for effective risk management
- Develop a “risk” culture that encourages all employees to identify risks and associated opportunities and to respond to them with effective actions.
- Identify access and manage existing and new risks in a planned and coordinated manner with minimum disruption and cost, to protect and preserve Company’s human, physical and financial assets.

Fundamentals of our risk management system

The company has in place a code of conduct and high safety standards in plant operation to protect its employees and the environment. The company has instituted control bodies which verify important business decisions. Organizational measures are undertaken to prevent the infringement of guidelines and laws.

Goals of risk management

At OMIL, the risks are detected at their earliest possible and necessary measures are taken to avoid economic and environmental damage. The company lays due emphasis on avoidance of risks that threaten the company’s continued existence.

Organizational responsibilities and tools

Regular risk analyses at the corporate level are conducted by OMIL's management and by various departmental heads. Specific risks pertaining to operating divisions and units are continually registered, evaluated and monitored centrally. The Board of Directors regularly receives reports on the risk situation of the Company. The Policy is available on the weblink <http://www.ommetals.com/files/risk-management.pdf>

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

The Company 'Om Infra Limited', being engaged in infrastructural business is exempted from the provisions of Section 186 of the Companies Act, 2013 related to a loan made, guarantee given or security provided, however particulars of Loans & guarantees given, investments made and securities provided have been disclosed in the financial statements forming part of this Annual Report pursuant to provisions of Companies Act and Regulation 34(3) and Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

DEPOSITS

During the Year under review, your company has not accepted any Deposits within the meaning of Section 73 and 74 of Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rule, 2014 and, as such, no amount of principle or interest was outstanding as of the Balance Sheet date.

RELATED PARTY TRANSACTIONS

The Related Party Transactions Policy has been uploaded on the Company's website <http://www.ommetals.com/2022/Policy%20on%20Related%20party%20transaction.pdf>.

The Company has a process in place to periodically review and monitor Related Party Transactions.

During the year under review, all related party transactions were in the ordinary course of business and at arm's length and approval of the Audit Committee, Board of Directors & Shareholders was obtained wherever required.

The Audit Committee has approved the related party transactions for the FY 2024-25 and the estimated related party transactions for FY 2025-26. There were no related party transactions that have conflict with the interest of the Company.

The particulars of contracts or arrangements with related parties referred to in Section 188(1) and applicable rules of the Companies Act, 2013 in Form AOC-2 is provided as **Annexure V** to this Annual Report.

There are no person(s) or entities forming part of the Promoter(s)/Promoter(s) Group which individually hold 10% or more shareholding in the Company except T C Kothari & Family Trust, which is holding 11.85% shareholding in the Company.

Pursuant to Regulation 23(9) of the Listing Regulations, your Company has filed half yearly report on Related Party Transactions with the Stock Exchanges, for the half year ended 30th September, 2024 and March 31, 2025. The details of the related party transactions as per Indian Accounting Standards (IND AS) - 24 are set out in Standalone Financial Statements of the Company.

CORPORATE SOCIAL RESPONSIBILITY

In line with the provisions of Section 135 of the Act read with the Companies (Corporate Social Responsibility Policy) Rules 2014, your Company has undertaken various CSR projects in the area of Social Service activities,

Medical and Health Care and education and welfare to under privileged which are in accordance with the Schedule VII of the Act and CSR Policy of the Company.

The Company's CSR policy is available on web link at <http://www.ommetals.com/2022/CORPORATE%20SOCIAL%20RESPONSIBILITY.pdf>.

During the year, the Company spent Rs. 85 Lakhs on CSR activities.

The brief outline of CSR Policy and Composition of CSR Committee are included in the annual report on CSR activities, which is annexed herewith and marked as **Annexure III**. Other details regarding the Corporate Social Responsibility Committee are provided in the Corporate Governance Report attached with the Annual Report.

ANNUAL RETURN

In accordance with section 134(3)(a) and section 92(3) of the Act, an Annual Return as at 31 March 2025 in Form MGT 7 is posted on website of the Company. Annual Return pursuant to applicable provisions of the Act is posted in section of investors, corporate governance on the Company's website or link <https://www.ommetals.com/#/agm>

CORPORATE GOVERNANCE

The Company has been following principles of Good Corporate Governance Practices over the years. Your Company has complied with the Corporate Governance Code as stipulated under the Listing Regulations. In Compliance with Regulation 34 of the Listing Regulations a separate section on Corporate Governance along with certificate from BK Sharma and Associates, Practicing Company Secretaries confirming compliance forms part of the Annual Report.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

In terms of provisions of Regulation 34(2)(e) of Securities and Exchange Board of India (Listing Obligations and Disclosure) Regulations, 2015, the Management Discussion and Analysis is presented in a separate section forming part of the Annual Report.

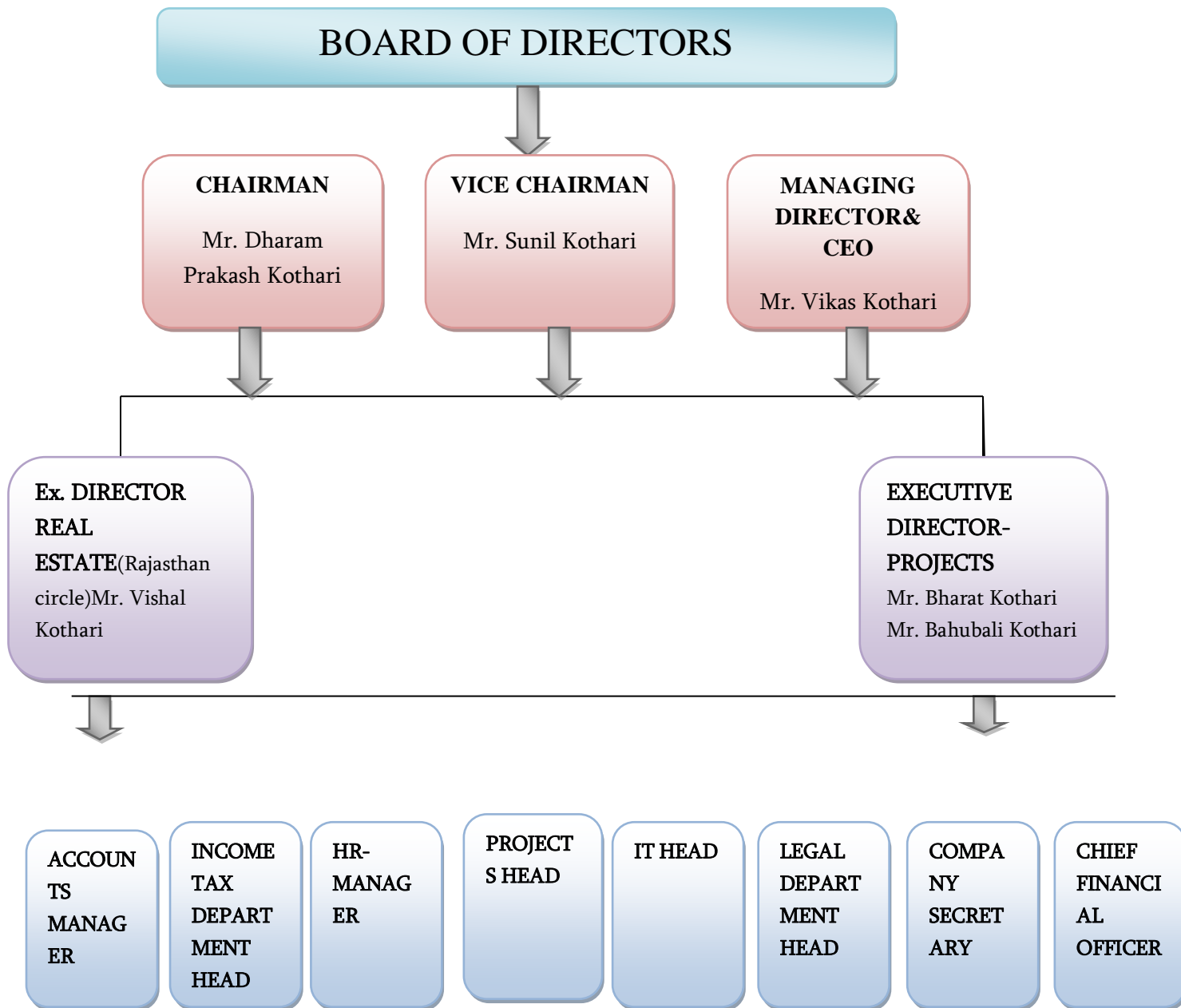
It provides details about the overall industry structure, global and domestic economic scenarios, developments in business operations/ performance of the Company's various businesses viz., decorative business, international operations, industrial and home improvement business, internal controls and their adequacy, risk management systems and other material developments during the financial year 2024-25.

PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

The information required under Section 197 of the Act read with rule 5(1), 5(2) and 5(3) of the Companies (Appointment and Remuneration of managerial Personnel) Rules, 2014 are given in **ANNEXURE IV** forming part of this report.

The Company does not have scheme or provision of money for the purchase of its own shares by employees/directors or by trustees for the benefit of employees/directors.

List of top ten employees in terms of remuneration drawn is also given in **ANNEXURE IV**

ORGANISATIONAL CHART

POWER OF ATTORNEY HOLDERS

For the implementation and effective execution of the Projects and various Laws as applicable to the Company, the Board of Directors entrusted the following HOD's with responsibility via Power of Attorney granted to them and these are directly responsible for compliances:

S.No.	Name of HOD/ Authorized Person	Division/ Department/ Project
1.	Mr.Rakesh Kumar Tiwari	Human Resources
2.	Mr.Gautam Jain	Income Tax
3.	Mr.D.S. Rawat- SrManager Finance and Audit	TDS, &accounts /Audit
4.	Mr.V.K. Gupta – GM Finance	Goods and Service Tax/ EPCG /Custom duty
5.	Mr.Vijay Kumar Nama	Ujjain Project
6.	Mr. Sukhwinder Singh	Gujarat SSNL Project
7.	Mr. Padam Jain	Om Realty Division, Kota
8.	Mr. Bhawani Singh	Faridabad , Industrial land and sheds
9.	Mr. Keshav Gupta	Nokha /Khazuwala Rajasthan
10.	Mr. Umesh Rai	Up Jaljeevan Mission for SWSM
11.	Mr. Rahul Tripathi	Rwanda, Africa
12.	Mr.Sarvananan D	KundaTamilnadu
13.	Mr. J B Sarkar	Arun-3,Nepal
14.	Mr.Lalit/ Mr Koustubh	Sale Tax,Vat and GST , Commercial Tax purpose
15.	Mr.RajuLal Sharma	Amravati
16.	Mr. Sunil Srivastava	Shapurkhandi Punjab
17.	Mr. Ashok Upadhyaya	Isarda project

HUMAN RESOURCES MANAGEMENT

Our professionals are our most important assets. We are committed to hiring and retaining the best talent and being among the industry's leading employers. For this, we focus on promoting a collaborative, transparent and participative organization culture, and rewarding merit and sustained high performance. Our human resource management focuses on allowing our employees to develop their skills, grow in their career and navigate their next.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION, AND REDRESSAL) ACT, 2013

The Company has always believed in providing a safe and harassment free workplace for every individual working in its premises through various interventions and practices. The Company always endeavours to create and provide an environment that is free from discrimination and harassment including sexual harassment.

In Compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013, your Company has constituted an 'Internal Complaints Committee' ('Committee'). No complaint has been received during the Year ended 31st March, 2025 in this regard.

The Company has in place a Policy for Prevention of Sexual Harassment at Workplace as per requirement of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Internal Complaint Committee has been set up to redress the complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy. The following is the Summary of Sexual Harassment complaints received during the year ended 31st March, 2025 in this regard.

(a) Number of complaints pending at the beginning of the year: NIL

(b) Number of complaints received during the year: NIL

(c) Number of complaints disposed off during the year: NIL

(d) Number of cases pending for more an 90 days : NIL

COMPLIANCE WITH MATERNITY BENEFIT ACT: The Company has complied with all the applicable provisions of the Maternity Benefit Act, 1961, and the rules framed thereunder.

HEALTH, SAFETY AND ENVIRONMENT

The safety excellence journey is a continuing process of the Company. The safety of the people working for and on behalf of your Company, visitors to the premises of the Company and the communities we operate in, is an integral part of business. We have taken several conscious efforts to inculcate a safer environment within place of work. There is a strong focus on safety with adequate thrust on employees' safety.

The Company has been achieving continuous improvement in safety performance through a combination of systems and processes as well as co-operation and support of all employees.

LISTING

The Equity Shares of the Company continue to remain listed with the National Stock Exchange of India Ltd (NSE) and BSE Limited (BSE). The Company's Symbol at NSE is OMINFRAL and the Scrip Code of the Company at BSE is 531092. The listing fees of the exchanges for the financial year 2025-26 have been paid.

CREDIT RATING

The has obtained the credit rating from CARE Rating, during the year, CARE Ratings Limited (CARE Ratings) has revised its rating from CARE BBB- to CARE BBB

CARE credit ratings as below:

FACILITY	RATING
Long term Bank Facilities	CARE BBB; Stable (Triple B ; Outlook: Stable)
Long term/Short term Bank Facilities	CARE BBB; Stable/ CARE A3 (Triple B; Outlook: Stable/ A Three)

ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

The Company has Internal Financial Controls which are adequate and were operating effectively. The controls are adequate for ensuring the orderly and efficient Conduct of the Business, including adherence to the Company's policies, the safeguarding of assets, the prevention and detection of Fraud and errors, the accuracy and completeness of accounting Records and timely preparation of reliable financial information.

The Audit Committee regularly reviews the adequacy and effectiveness of the internal controls and internal audit function.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

Regulation 34(2) of the Listing Regulations provides that the Annual Report of the Top 1000 listed entities based on market capitalization (calculated as on March 31 of every financial year), shall include a Business Responsibility and Sustainability Report ("BRSR"). Since your Company, does not feature in the Top 1000 listed entities as per market capitalization, the Business Responsibility and sustainability Report for the financial year 2024-25 does not form a part of the Annual Report.

BOARD DIVERSITY

The Company recognizes and embraces the importance of a diverse Board in its success. We believe that a truly diverse Board will leverage differences in thought, perspective, knowledge, skill, regional and industry experience, cultural and geographical backgrounds, age, ethnicity, race and gender that will help us retain our competitive advantage. The Board Diversity Policy adopted by the Board sets out its approach to diversity. The Policy available on web link at <http://www.ommetals.com/2018/may/BOARD%20DIVERSITY%20POLICY.pdf>

SECRETARIAL STANDARDS

The Company has complied with the applicable provisions of the Secretarial Standards issued by the Institute of Company Secretaries of India with respect to General Meetings and Board Meetings.

STATUTORY COMPLIANCE

The Company complies with all applicable laws and regulations, pays applicable taxes on time, ensures statutory CSR spend and initiates sustainable activities.

IBC

There is no Corporate Insolvency Resolution Process initiated under the Insolvency and Bankruptcy Code, 2016 (IBC).

DETAILS REGARDING VALUATION REPORT

During the year under review, your Company has not entered into any One-Time Settlement with Banks or Financial Institutions and therefore, disclosure regarding the details of difference between amount of the valuation done at the time of one time settlement and the valuation done while taking loan from the Banks or Financial Institutions is not required to be given.

RISK ARISING OUT OF LITIGATION, CLAIMS AND UNCERTAIN TAX POSITIONS

The Company is exposed to a variety of different laws, regulations, positions and interpretations thereof which encompasses direct taxation and legal matters. In the normal course of business, provisions and contingencies

may arise due to uncertain tax positions and legal matters. Based on the nature of matters, the management applies significant judgment when considering evaluation of risk, including how much to provide for the potential exposure of each of the matters. These estimates could change substantially over time as new facts emerge as each matter progresses, hence these are reviewed regularly. For matters where expert opinion is required, the Company involves the best legal counsel.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

There are no significant material orders passed by the regulators/courts/tribunals which would impact the going concern status of the Company and its future operations.

The income tax raid /investigation conducted in July 2020 are under appraisal and the proceedings are in progress.

OTHER DISCLOSURE

Other disclosures required as per Act, Listing Regulations or any other laws and rules applicable are either NIL or NOT APPLICABLE to the Company.

ACKNOWLEDGEMENTS

Your Directors deeply appreciate the valuable co-operation and continued support extended by the Company's Bankers, Financial Institutions, Government agencies, Collaborators, Stockiest, Dealers, Business Associates, and also the contribution of all employees to the Company.

The Directors appreciate and value the contribution made by every member of the Om family.

**On Behalf of the Board of Directors
For Om Infra Limited**

DharamPrakash Kothari
(Chairman)
DIN:00035298

Vikas Kothari
(Managing Director& CEO)
DIN: 00223868

Date: 30th May, 2025

Place: Delhi

PARTICULARS OF ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

Information in accordance with the provisions of Section 134(3) (m) of the Companies Act, 2013 read with Rule 8(3) of The Companies (Accounts) Rules, 2014:

A. Conservation of energy:

a) Steps taken or impact on conservation on energy:

Om Infra is committed to energy conservation and is continuously looking for energy efficient. Energy conservation is through well planned actions such as quality preventive maintenance, machinery upgradation, modernization and introduction of sophisticated control system. The installation of efficient transformers and stabilizers to reduce the electric fluctuation and consumption

b) Steps taken by the company for utilizing alternate sources of energy:

The Company is always looking forward to explore renewable energy production.

c) Capital Investment on Energy conservation equipments: NIL

B. Technology Absorption:

a) The efforts made towards Technology Absorption: Nil

b) The benefits derived like improvement, cost reduction, product development or import substitution: NIL

c) In case of imported technology (imported during the last three years reckoned from the beginning of the financial year): NIL

d) The Expenditure incurred on Research and Development: NIL

C. Foreign Exchange Earning and Outgo:

(in Lakhs)

	31.03.2025	31.03.2024
I. Earning by ways of :		
(b) Exports	3984.73	2119.43
(c) Service	388.49	58.76
II. Outgo by way of		
(b) CIF value of import	1852.06	554.10
(c) Travelling & Other Expenses	581.32	1123.03
(d) Capital Goods	0.00	0.00

For and Behalf of Board of Directors

Date: 30th May, 2025

Place: Delhi

Dharam Prakash Kothari	Vikas Kothari
(Chairman)	(Managing Director & CEO)
DIN: 00035298	DIN: 00223868

ANNEXURE II

Statement pursuant to first proviso to sub-section (3) of section 129 of the Companies Act 2013, read with rule 5 of Companies (Accounts) Rules, 2014 in the prescribed Form AOC-1 relating to subsidiary companies.

SALIENT FEATURES OF FINANCIAL STATEMENTS OF SUBSIDIARY / ASSOCIATES / JOINT VENTURES AS PER COMPANIES ACT, 2013

PART “A”: SUBSIDIARIES

(Rs. In Lacs.)

NAME OF SUBSIDIARY	Om Metal Consortium Private Limited	High Terrace Realty Private Limited	Worship Infraprojects Private Limited	Gujrat Warehousing Private Limited	Bihar Logistics Pvt Ltd	Bhilwara Jaipur Toll Road P. Ltd
Share Capital	235.29	1.00	1.00	1.92	1.00	722.51
Reserves & Surplus	-664.18	1553.91	887.10	1079.53	-102.29	8632.57
Total Assets	31860.96	1585.96	2915.03	1104.26	1624.01	40444.60
Total Liabilities	32289.86	31.05	2026.93	22.80	1725.30	31089.51
Investment	0.25	1191.06	38.90	0.00	0.00	0.20
Total Income	6218.08	151.00	4209.54	77.58	0.00	0.94
Profit Before Taxation	-1123.20	150.47	3.17	28.90	-3.92	0.94
Share of Profit/loss of Joint Venture & Associates	0.00	-5.83	0.00	0.00	0.00	0.00
Provision For Taxation	0.00	0.00	-37.66	10.02	0.00	0.00
Deferred Tax	-730.00	0.00	-172.36	0.00	0.00	0.00
Profit After Taxation	-393.20	144.64	213.19	18.88	-3.92	0.94
Proposed Dividend	0.00	0.00	0.00	0.00	0.00	0.00
% Of Shareholding	100.00%	100.00%	100.00%	99.00%	99.00%	51.28%

PART “B”: ASSOCIATES AND JOINT VENTURES

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures.

(Rs. in Lacs)

S r. N o.	Name of Associat es/Joint Venture s	Latest audited Balance sheet Date	Shares Associate/Joint Ventures held by the company on the year end			Net worth attribut able to shareho lding as per latest audited Balance sheet	Profit/Loss for the year		Desc ripti on of how there is signi fican t influ ence s	Reas on why the asso ciat e/ Join t vent ure is not cons olida ted
			No. of share s	Amount of Invest ment in Associa tes/ Joint Venture	Exte nd of Holdi ng %		Cons idere d in cons olida tion	Not conside red in consoli dation		
1	Gurha Thermal Power Co. Limited	31-03.2025	25000	2.50	50.00 %	-149.84	0.00	-304.37	Joint Venture	
2	Mega Equitas Private Limited	31-03.2025	4063	1165.44	40.63 %	1280.69	-5.83	-8.52	Joint Venture	

**For and on behalf of
Board of Directors**

Dharam Prakash Kothari (Chairman) DIN: 00035298	Sunil Kothari (Vice Chairman) DIN: 00220940	Vikas Kothari (MD & CEO) DIN: 00223868
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S.K. Jain (CFO)	Reena Jain (C.S.)
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Place: Delhi

Dated: 30.05.2025

ANNUAL REPORT ON CSR ACTIVITIES FOR THE FINANCIAL YEAR 2024-25

1. **Brief outline on CSR Policy of the Company:** Om Infra believes in making a difference to the lives of millions of people who are underprivileged. It promotes social and economic inclusion by ensuring that marginalized communities have equal access to educational opportunities and proper civic infrastructure. The Company is actively working towards providing education support to the poor students and eradicating hunger, poverty and malnutrition promoting healthcare including preventive health care, and sanitation.
2. The projects undertaken are within the broad framework of Schedule VII of the Companies Act, 2013. Your company's CSR activities are implemented through:
 - A. **Raginiben Bipinchandra Sevakarya Trust** : through which implementation of CSR activities are in the following modes:
 - Direct execution of projects/programs.
 - Grants - Provide grants to NGOs, trusts and academic institutions under grant-in-aid initiative for innovative and impactful social projects.
 - B. Organizations with an established record of at least three years in undertaking similar initiatives shall be selected to carry out such activities, in pursuance of the Act. The grantees shall share fund utilization and project progress reports with the Trust.
 - C. Any other Agency: CSR activities can be undertaken through any other implementing agency. Such agency shall satisfy the statutory requirements as specified in the Act.

The CSR Vision of the Company is to strive towards developing and sustaining healthy and empowered communities improving overall quality of life.

3. **Composition of CSR Committee:**

Sl. No.	Name of Director	Designation /Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	GOPI RAMAN SHARMA	Non-Executive - Independent Director, Chairman of the Committee	2	2
2	SALONI KALA	Non-Executive - Independent Director, Member of the Committee	2	2
3	SUNIL KOTHARI	Vice Chairman, Executive Director, Member of the Committee	2	2
4	VIKAS KOTHARI	Managing Director & CEO, Executive Director, Member of the Committee	2	1

4. **Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company.**

Composition of the CSR Committee	https://www.ommetals.com/#/financial-news
CSR policy:	http://www.ommetals.com/files/corporate-social-responsibility.pdf
CSR projects:	https://www.ommetals.com/#/corporate-social-responsibility

5. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable. – NOT APPLICABLE

6. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any:

Sr. No.	Financial Year	Amount available for set-off from preceding Financial Year (in Rs.)	Amount required to be set-off for the financial year, if any (in Rs.)
1.	2021-22	37,000/-	
2.	2022-23	5,22,060/-	
3.	2023-24	5,52,463/-	
Total			11,11,523 /-

7. Average net profit of the Company as per section 135(5): Rs. 4614.12 Lakhs

8. a) Two percent of average net profit of the company as per section 135(5): Rs.92.28 Lakhs

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years:
Rs. 11.11 Lakhs

(c) Amount required to be set off for the financial year : Rs.11.11 Lakhs

(d) Total CSR obligation for the financial year (8a+8b-c) : Rs. 81.17 Lakhs

9. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
8500000	NA	NA	NA	NA	NA

(b) Details of CSR amount spent against ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the project.	Project duration	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation Direct (Yes/No)	Mode of Implementation – Through Implementing Agency
				State	District					Name CSR Registration Number
NOT APPLICABLE										

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No).	Location of the project.	Amount spent for the project (in Rs.).	Mode of implementation on Direct (Yes/No).	Mode of implementation – Through implementing agency.
				State	District		Name. CSR registration number.
1.	CSR Medical and Health Care support	Schedule VII (i) under Eradicating hunger, poverty and malnutrition, promoting healthcare including preventive health care, and sanitation	NO	Gujarat	Ahmadabad	5000000/-	NO Through registered Trust-Ragini Ben Bipinchandra Sevakarya Trust CSR00012645
2.	Construction / Repair of Building	Schedule VII (ii) under “Promoting education including special education”	Yes	Rajasthan	Kota	3500000	No Through registered society- Om Kothari Foundation CSR00007919.
	TOTAL					8500000/-	

(d) Amount spent in Administrative Overheads : NIL

(e) Amount spent on Impact Assessment, if applicable : NOT APPLICABLE

(f) Total amount spent for the financial Year(9b+9c+9d+9e): RS. 85,00,000/-

(g) Excess amount for set off, if any

S. No.	Particulars	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	Rs. 92.28 Lakhs
(ii)	Total amount spent for the Financial Year	Rs. 85.00 Lakhs
(iii)	Excess amount spent for the financial year [(ii)-(i)]	-
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Rs.11.11 Lakhs
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	Rs. 3.83 Lakhs

10. (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6)(in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs).	Date of transfer.	
NOT APPLICABLE							

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration	Total amount allocated for the project (in Rs.).	Amount spent on the project	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed /Ongoing.
1.	<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 40%; border-bottom: 1px solid black; height: 10px;"></div> <div style="width: 20%; text-align: center;">NOT APPLICABLE</div> <div style="width: 40%; border-bottom: 1px solid black; height: 10px;"></div> </div>							
2.								
3.								
	TOTAL							

11. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year: **(asset-wise details)**.
- a) Date of creation or acquisition of the capital asset(s): **NA**
 - b) Amount of CSR spent for creation or acquisition of capital asset: **NA**
 - c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.: **NA**
 - d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset): **NA**
12. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5): **NA**

For and on behalf of the Board of Directors
For Om Infra Limited

Vikas Kothari	Gopi Raman Sharma
(Managing Director & CEO)	(Chairman CSR Committee)

Date: 30.05.2025

Place: Delhi

ANNEXURE IV

Information under Section 197 of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

A. Remuneration paid to Managing and Whole Time Directors

Directors of the Company	Designation	Remuneration in F.Y. 2024-25 (Rs. In Lacs)	Remuneration in F.Y. 2022-23 (Rs. In Lacs)	% increase /decrease in remuneration	Ratio to Median remuneration *
Mr. Dharam Prakash Kothari	Chairman	99.70	88.20	13.04	39.56
Mr. Sunil Kothari	Vice-Chairman	99.70	88.20	13.04	39.56
Mr. Vikas Kothari	Managing director & CEO	60.40	50.40	19.84	23.96

*The above details have been calculated based on the pay-out made in FY 2023-24 and FY 2024-25.

B. Remuneration paid to KMPs

KMPs of the Company	Remuneration in FY 2023-24 (Rs. In Lacs)	Remuneration in FY 2022 -23 (Rs. In Lacs)	% increase/ decrease in remuneration	Ratio to Median remuneration
Mr. Sunil Kumar Jain	36.00	36.00	0	14.28
Mrs. Reena Jain	7.86	7.86	0	3.11

C. There was increase of 27.27% in Median Remuneration of employees in Financial Year 2024-25 as compared to financial year 2023-24.

D. Number of permanent employees on the rolls of Company was 1276 employees as on 31.03.2025.

E. Average Salary Increase of non-managerial employees was approx 13.29 % per employee and whereas the managerial personnel's average remuneration increased by 14.55%. There are not any exceptional circumstances for increase in the managerial remuneration.

F. Remuneration paid during the year ended 31st March, 2025 is as per the Remuneration Policy of the Company.

In terms of the provisions of Section 197(12) of the Act read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, there is no employee who is drawing remuneration in excess of the limits set out in the said rules.

Details of Top Ten Employees

The HODs of the Company work under the direct supervision of directors of the Company and has been assigned responsibilities. The details of the top ten employees (excluding Directors & KMP) are as under. Personnel in Sr. No. 1 to 3 as being family members of directors and as recognized as promoters in the company hold a key position in the Company.

Sr. No.	Name	Designation	DOJ	Remuneration Received (p.m.)	Nature of Employment	Qualification & Experience	Age	Last employment	Relationship with Director/ name of director	Percentage of equity shares held by the employee in the company
1	Mr. Vishal Kothari	Ex. Director (Real Estate-Rajasthan Circle)	1.04.2008	400000	Permanent	B.Com, 9 Years	46	Om Infra Limited	Yes S/o Mr. Dharam Prakash Kothari and brother of Mr. Vikas Kothari	1.87%
2	Mr. Bharat Kothari	Ex. Director-projects	1.10.2007	400000	Permanent	B.E,10 Years	42	Om Infra Limited	Yes Dharam Prakash Kothari and Sunil Kothari Brother's Son	2.20%
3	Mr. Bahubali Kothari	Ex. Director-projects	1.04.2008	400000	Permanent	BE , 9 Years	42	Om Infra Limited	Yes Dharam Prakash Kothari and Sunil Kothari's Brother's Son	2.30%
4	Mr. Sunil Srivastava	Dy. General Manager Projects	01.12.2021	203050	Permanent	Diploma	53		No	-

5	Mr. Virendra Pratap Yadav	Dy. General Manager Projects	25.03.2022	186300	Permanent	B.Tech (Mech.)	36		No	-
6	Mr. Umesh Chand Rai	Vice President Projects	11.02.2022	267668	Permanent	B.Sc Mechanical	56	Jyoti Structures Ltd.	No	--
7	Mr. Subha Ranjan Bhatta charya	GM Project	02.03.2022	188983	Permanent	DME (Mech.)	56	SPML Infra Ltd.	No	--
8	Mohammad Mosha rraf Hasif	Gm Projects	15.01.2024	233333	Permanent	B.E. (Mech.)	56	GVPR Engineering Limited	No	--
9	Mr. Sudhir Kumar	General Manager- Projects	04.10.2022	195650	Permanent	BE civil	60	Om Infra Limited	No	--
10	Mr. Gemini kumar Motra m Velu	Construction Manager	18.11.2019	165000	Permanent	B.Tech (Mech.)	57	Aecom Asia Company Limited	No	--

None of the Employees was in receipt of remuneration in the year 2024-25 which, was in excess of that drawn by the managing director or whole-time director and holds by himself or along with his spouse and dependent children, not less than two percent of the equity shares of the company.

For and Behalf of Board of Directors

Date: 30th May, 2025

Place: Delhi

Dharam Prakash Kothari
(Chairman)
DIN: 00035298

Vikas Kothari
(Managing Director & CEO)
DIN: 00223868

ANNEXURE- V

FORM NO. AOC-2- RELATED PARTY TRANSACTIONS

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis

Particulars	Remarks
(a) Name(s) of the related party and nature of relationship	Nil
(b) Nature of contracts/ arrangements/ transactions	NA
(c) Duration of the contracts / arrangements/transactions	NA
(d) Salient terms of the contracts or arrangements or transactions including the value, if any	NA
(e) Justification for entering into such contracts or arrangements or transactions	NA
(f) date(s) of approval by the Board	NA
(g) Amount paid as advances, if any:	NA
(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188	NA

2. Details of material contracts or arrangement or transactions at arm's length basis

Particulars	Remarks	Remarks
(a) Name(s) of the related party and nature of relationship	(1)OMIL JV	(2)OMIL WIPL JV
(b) Nature of contracts/ arrangements/ transactions	1. Purchase of goods or services – Rs. 1329.47 Lakhs 2. Sale of goods or services – Rs. 14863.74 Lakhs (EPC Contract for Shahpurkandi Power House Project)	1. Sale of goods or services- Rs. 7218.26 Lakhs 2. Purchase of goods or services – RS. 1120.75 Lakhs (EPC Contract for Construction of Isarda Dam)
(c) Duration of the contracts / arrangements/transactions	Ongoing	Ongoing
(d) Salient terms of the contracts or arrangements or transactions including the value, if any	On Arm's length basis and in the ordinary course of business – 1. Rs. 1329.47 Lakhs 2. Rs. 14863.74 Lakhs	On Arm's length basis and in the ordinary course of business- 1. Sale of goods or services- Rs. 7218.26 Lakhs 2. Purchase of goods or services – RS. 1120.75 Lakhs
(e) date(s) of approval by the Board, if any:	Since above Related Party Transactions (RPTs) are in the ordinary	Since above Related Party Transactions (RPTs) are in the

	course of business and on arm's length basis, approval of Board is not required. However it was approved and also reviewed by Audit committee. Further, in terms of Regulation 23 of SEBI (LODR) regulations, 2015 the said RPTs, being material RPTs, approval of members of the Company was obtained at the Annual General Meeting held on 30 th September, 2024.	ordinary course of business and on arm's length basis, approval of Board is not required. However it was approved and also reviewed by Audit committee. Further, in terms of Regulation 23 of SEBI (LODR) regulations, 2015 the said RPTs, being material RPTs, approval of members of the Company was obtained at the Annual General Meeting held on 30 th September, 2024.
(f) Amount paid as advances, if any:	-	-
(g) Amount of transactions	1. Purchase of goods or services – Rs. 1329.47 Lakhs 2. Sale of goods or services – Rs. 14863.74 Lakhs	1. Sale of goods or services- Rs. 7218.26 Lakhs 2. Purchase of goods or services – RS. 1120.75 Lakhs
(g) The reason for entering into Related party Transaction	Business Purpose	Business Purpose

Particulars	Remarks	Remarks
(a) Name(s) of the related party and nature of relationship	(3)BRCCPL-OMIL-DARA-JV	(4) HCC OMIL JV
(b) Nature of contracts/ arrangements/ transactions	Sale of goods or services – Rs. 1402.02 Lakhs (EPC Contract for Khajuwala Project)	Supply of Services - Rs. 3783.28 Lakhs (EPC Contract –for construction of Nokha Project)
(c) Duration of the contracts / arrangements/transactions	Ongoing	Ongoing
(d) Salient terms of the contracts or arrangements or transactions including the value, if any	On Arm's length basis and in the ordinary course of business –Rs. 1402.02 Lakhs	On Arm's length basis and in the ordinary course of business- Rs. 3783.28 Lakhs
(e) date(s) of approval by the Board, if any:	Since above Related Party Transactions (RPTs) are in the ordinary course of business and on arm's length basis, approval of Board is not required. However it was approved and also reviewed by Audit committee. Further, in terms of Regulation 23 of SEBI (LODR) regulations, 2015 the said RPTs, being material RPTs, approval of members of the Company was obtained at the Annual General Meeting held on 30 th September, 2024.	Since above Related Party Transactions (RPTs) are in the ordinary course of business and on arm's length basis, approval of Board is not required. However it was approved and also reviewed by Audit committee. Further, in terms of Regulation 23 of SEBI (LODR) regulations, 2015 the said RPTs, being material RPTs, approval of members of the Company was obtained at the Annual General Meeting held on 30 th September, 2024.

(f) Amount paid as advances, if any:	-	-
(g) Amount of transactions	Rs. 1402.02 Lakhs	Rs. 3783.28 Lakhs
(g) The reason for entering into Related party Transaction	Business Purpose	Business Purpose

For and on behalf of Board of Directors

Place: Delhi
Date: 30.05.2025

Dharam Prakash Kothari
(Chairman)
DIN: 00035298

Vikas Kothari
(Managing Director&CEO)
DIN: 00223868

ANNEXURE -VI

SECRETARIAL AUDIT REPORT

For the financial year ended on 31st March, 2025

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To
The Members
OM INFRA LIMITED

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Om Infra Limited (hereinafter referred as “the Company”) for the financial year ended March 31, 2025 (“period under review”). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conduct/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company’s books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representative during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the period under review, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms, returns filed and other records maintained by the Company for the period under review according to the provisions of applicable law provided hereunder:

1. The Companies Act, 2013 (the Act) and the rules made thereunder and re-enactment thereof;
2. The Securities Contracts (Regulation) Act, 1956 (‘SCRA’) and the rules made thereunder;
3. The Depositories Act, 1996 and Regulations & Bye-laws framed thereunder;
4. The Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment (FDI), Overseas Direct Investment (ODI) and External Commercial Borrowings (ECBs); ***There was no FDI, ODI and ECBs during the period under review.***
5. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (‘SEBI Act’), to the extent applicable:-
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; ***Not applicable to the company during the period under review.***

- (d) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021. ***Not applicable to the company during the period under review.***
 - (e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; ***Not applicable to the company during the period under review.***
 - (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
 - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021. ***Not applicable to the company during the period under review.***
 - (h) The Securities and Exchange Board of India (Buy Back of securities) Regulations, 2018. ***Not applicable to the company during the period under review.***
 - (i) The SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
 - (j) Securities and Exchange Board of India (Depositories & Participants) Regulations, 2018.
6. Specific laws applicable to the industry to which the Company belongs, as confirmed by the management: ***No specific law is applicable to the Company.***

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India.
- (ii) The Listing Agreements entered into by the Company with BSE Limited & National Stock Exchange of India Limited and SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

We report that during the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We further report that:-

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act and other applicable laws.
- Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
- All decisions of the Board and Committees were carried with requisite majority.

We further report that based on review of compliance mechanism established by the Company and on the basis of the Compliance Certificate(s) issued by the Company Secretary and taken on record by the Board of Directors at their meeting(s), we are of the opinion that there are adequate systems and processes in the company

commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

This Report is to be read with our letter of even date which is annexed as “Annexure A” and forms as an integral part of this report.

For **B K Sharma and Associates**
Company Secretaries
Unique Code: S2013RJ233500

BRIJ KISHORE SHARMA
Proprietor
Membership No. : F6206
CP No.: 12636
Peer Review Certificate No.: 6711/2025
UDIN: F006206G000511854

Place: Jaipur
Date: 30.05.2025

'Annexure A'

**To,
The Members
OM INFRA LIMITED**

Our Secretarial Audit Report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on the test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices we followed provide reasonable basis of our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Wherever required, we have obtained the Management Representation about the compliance of laws, rules and regulations and happening of event, etc.
5. The compliances of the provisions of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination is limited to the verification of procedures on test-check basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For **B K Sharma and Associates**
Company Secretaries
Unique Code: S2013RJ233500

BRIJ KISHORE SHARMA
Proprietor
Membership No. : F6206
CP No.: 12636
Peer Review Certificate No.: 6711/2025
UDIN: F006206G000511854

Place: Jaipur
Date: 30.05.2025

Management Discussion & Analysis Report

For the Fiscal Year Ended March 31, 2025

OM INFRA LIMITED (hereinafter referred to as "the Company") is a leading listed entity engaged in the specialized field of civil construction, with a primary focus on the development, construction, and maintenance of dams and their associated gate systems. This Management Discussion & Analysis (MD&A) provides a comprehensive overview of our operational and financial performance for the fiscal year ended March 31, 2025, along with insights into the industry landscape, future outlook, and key risks.

Overview and Business Highlights

The fiscal year 2025 has been a period of strategic consolidation and focused execution for Om Infra Limited. Despite global economic headwinds and geopolitical uncertainties, the Indian civil construction sector, particularly in infrastructure, has demonstrated resilience driven by robust government spending and a strong pipeline of projects. Our specialized expertise in dam and gate construction positions us favorably to capitalize on the nation's increasing focus on water resource management, irrigation, and hydropower generation.

The Company has successfully completed more than 70 projects, some of the significant projects are: Kurichu H.E. project, Bhutan, Upper Krishna project, Almatti Dam. Om Infra wins project worth Rs 410 crores (incl. taxes) in J&K and Rs 448(incl. taxes) crores in UP. We continued to strengthen our order book with new contracts, reflecting sustained demand for our niche services and our strong reputation for quality and timely execution. Our commitment to sustainable practices and technological adoption remained a cornerstone of our operations, enhancing efficiency and project delivery.

Industry Structure and Developments

The civil construction sector in India continues to be a pivotal driver of economic growth, fuelled by significant government investments in infrastructure development. For the fiscal year 2024-2025, the industry witnessed sustained momentum, particularly in critical areas such as water resource management, rural infrastructure, and urban development.

- **Dam & Dam Gates Construction and Maintenance:** This segment remains crucial for water security, irrigation, and power generation. Government initiatives focusing on sustainable water management and modernization of existing infrastructure provided a stable pipeline of projects. The emphasis on climate resilience and efficient water utilization continued to drive demand for new construction and rehabilitation of aging dams and their associated gate mechanisms.

The dam and water infrastructure segment, our core area, is particularly influenced by:

- **Government Focus:** Continued emphasis on water security, irrigation expansion (e.g., Pradhan Mantri Krishi Sinchai Yojana), flood control, and hydropower projects by both central and state governments. The Union Budget 2024-25 continued to allocate substantial funds towards infrastructure development, including water

resources. The Indus water treaty in abeyance has opened up the opportunity for new dams in the J&K region.

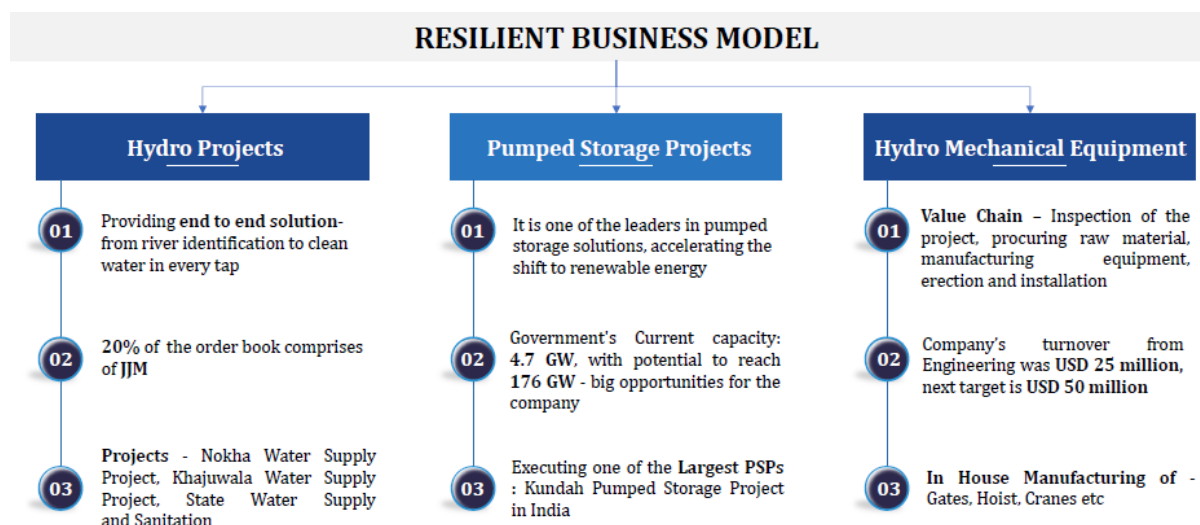
- **Aging Infrastructure:** A significant number of existing dams and water infrastructure in India are aging, necessitating extensive repair, rehabilitation, and modernization work, including the replacement of old gate systems. This presents a substantial and consistent opportunity for the Company.
- **Technological Advancements:** Adoption of Building Information Modeling (BIM), drone technology for surveys and monitoring, advanced construction materials, and automation in gate manufacturing and installation are transforming project execution, enhancing precision, and improving safety.
- **Competitive Landscape:** The sector remains competitive, with both large domestic players and international firms vying for major projects. Our competitive advantage lies in our specialized expertise, proven track record, and strong relationships with key public sector clients.
- **Regulatory Environment:** Projects are subject to stringent environmental clearances, land acquisition procedures, and safety regulations. Navigating these complexities efficiently is crucial for project timelines and profitability.

The Indian construction market is projected to reach INR 25.31 trillion by 2025, growing at an annual rate of 11.2%. While the overall construction market is robust, the civil engineering segment, which includes dam construction, is expected to see steady, albeit slightly lower, growth rates compared to the residential sector, primarily driven by government infrastructure spending.

- **Jal Jeevan Mission (JJM):** The flagship program aimed at providing tap water connections to all rural households continued its aggressive rollout. This mission presented substantial opportunities for companies engaged in water supply infrastructure, including pipeline laying, water treatment plants, and related civil works. The focus remained on timely execution and quality assurance to meet national targets.
- **Real Estate Development:** The real estate sector experienced a mixed but generally positive trend. While residential demand in tier-1 and tier-2 cities showed resilience, supported by favorable interest rates and government incentives, commercial and industrial real estate also saw steady growth driven by economic expansion and manufacturing initiatives. Sustainable and smart city concepts continued to influence development patterns.

Om Infra Limited with its diversified expertise across these vital segments, is strategically positioned to capitalize on these growth opportunities. Our integrated approach, combining engineering prowess with project management capabilities, allows us to undertake complex projects and contribute significantly to national development goals.

Building Blocks of Om Infra



2. Opportunities and Threats

Opportunities:

- **Government Thrust on Infrastructure:** Continued high budgetary allocations for infrastructure, including water resources, rural development, and urban housing, provide a robust project pipeline.
- **JJM Phase II & Beyond:** The ongoing success and potential expansion of the Jal Jeevan Mission, along with other similar water infrastructure schemes, offer long-term growth prospects.
- **Modernization of Existing Infrastructure:** The need for rehabilitation and upgrades of aging dams and water infrastructure presents recurring maintenance and renovation opportunities.
- **Affordable Housing Initiatives:** Government support for affordable housing and smart city projects drives demand in the real estate sector.
- **Technological Adoption:** Increasing adoption of advanced construction technologies (e.g., BIM, prefabrication, sustainable materials) can enhance efficiency, reduce costs, and improve project delivery.

- **Budget allocation to the Ministry of Jal Shakti**

Department	2024-25	2025-26(RE)
A. Drinking Water and Sanitation	29,917	74,226
• JJM	22,694	67,000
• SBM-G	7,192	7,192
B. Water Resources	21,641	25,277
• PMKSY	6,621	8,260
• River Linking	3,000	3,400
• Namami Gange	2,000	2,400
• ABY	600	1,780

Sectoral Tailwinds: Government's focus on Hydro sector

Hydropower Projects

- The hydropower capacity to increase from 42 GW to 67 GW by 2031-32.
- 12,340 MW is planned by 2026
- 450 GW renewable energy capacity by 2030

River Linking and Irrigation

- Rs 2,400 crores has been allocated to river linking in Union Budget
- US \$270 billion to be invested in water infra in the next 15 years
- River Linking Projects- Namami Gange, Pradhan Mantri Sichai Yojana.

Hydro Pumped Storage Projects

- Aim to install 74 GW capacity by 2031-32

- Potential to reach 176 GW PSPs in the coming years.
- Hydro Pumped Storage Projects (PSPs) to support faster energy transition with large scale integration of renewable capacity

Company's Leveraging opportunities

- Executing the largest PSP projects in India , the Kundah PSP (1,000 MW)
- The unexecuted value of Kundah project is worth Rs 50 crores as 31st March 2025

Threats:

- **Project Delays and Cost Overruns:** Large-scale civil projects are susceptible to delays due to land acquisition issues, regulatory hurdles, environmental clearances, and unforeseen geological conditions. This can lead to cost escalations and impact profitability
- **Intense Competition:** The presence of numerous players, including large domestic and international firms, leads to competitive bidding and pressure on profit margins.
- **Regulatory and Environmental Clearances:** Delays in obtaining necessary approvals can impact project timelines and costs.
- **Raw Material Price Volatility:** Fluctuations in prices of key construction materials (cement, steel, aggregates) can affect project profitability.
- **Skilled Labour Shortage:** Availability of skilled labor and specialized personnel remains a challenge, potentially impacting project execution.
- **Economic Slowdown:** Any unforeseen economic downturn or liquidity crunch could impact project funding and demand.
- **Climate Change Risks:** Increased frequency of extreme weather events can pose risks to project sites and ongoing operations, especially in dam construction and maintenance.

3. Segment-wise Performance

A. Engineering Division:

- **Performance:** This segment demonstrated stable performance, driven by ongoing projects and new tenders from central and state water resource departments. Our expertise in complex hydraulic structures and specialized engineering solutions allowed us to secure key contracts.

- **Key Highlights (FY 2024-2025):**

The Company secured the following orders under the Financial Year under review –

1. Order win worth Rs 448(incl. taxes) crores in UP from Uttar Pradesh Jal Nigam (Rural) for Survey, design DPR preparation, procurement and construction to ensure the full functionality of defunct, partial operative Rural Water Supply

Schemes, including trial run and comprehensive O&M for 10 years for fully functional schemes.

Name of Project

(i) Moradabad Circle (Dist. Amroha and Sambhal)

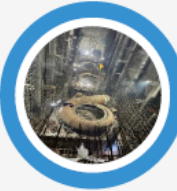



(ii) Lucknow Circle (Dist. Hardoi, Lakhimpur Khiri, Sitapur & Lucknow)

2. Om Infra wins project worth Rs 410 crores (incl. taxes) in J&K- KWAR Hydropower Project (540 MW) Under Chenab Valley Project for complete Hydro Mechanical engineering from design to installation.

MAJOR HYDRO PROJECTS BY OM INFRA LIMITED

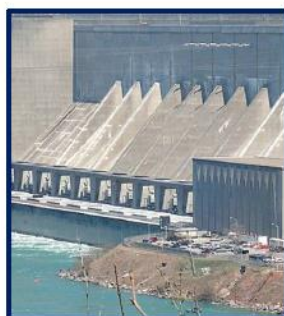
<p>Major Hydro Projects Under Execution</p>	<p>Showcasing Engineering Excellence: Major Hydro Projects by Om Infra</p>	
	<div data-bbox="571 810 810 1048" data-label="Image"> </div> <p><u>Koldam Hydro Electric Project</u></p> <ul style="list-style-type: none"> • 800 MW project • Installation and commissioning work of one of the largest vertical lift gates in the world 	<div data-bbox="1040 810 1264 1048" data-label="Image"> </div> <p><u>Gosikhurd Dam Project</u></p> <ul style="list-style-type: none"> • Executed one of the largest radial gates in the world • In a large quantity (33 gates)

MARQUEE ONGOING PROJECTS

 <p>Kundah Pump Storage Project</p> <ul style="list-style-type: none"> ➤ Order received of Rs 142 crores ➤ Client - Govt. of Tamil Nadu ➤ Location- Niligiri 	 <p>Amravati Irrigation Project</p> <ul style="list-style-type: none"> ➤ Order received of Rs 240 crores ➤ Client - Govt. of Maharashtra ➤ Location- Amravati
 <p>Shapurkandi Power Project</p> <ul style="list-style-type: none"> ➤ Order received of Rs 554 crores ➤ Client - WRD Punjab ➤ Location- Pathankot 	 <p>State Water Supply and Sanitation Mission, U. P.</p> <ul style="list-style-type: none"> ➤ Order received of Rs 1,300 crores ➤ Client - State water and sanitation mission ➤ Location- UP

Major Hydro Projects Under Execution

With diverse products and niche services Om Infra is making a difference



Hydro power
Projects



Pumped Storage
Projects



Water & waste water
treatment plants



Irrigation
systems

• Outstanding Orderbook Value Rs 2,655.75 Cr as at 31st March 2025

Project	Client	Location	Unexecuted (Rs Cr)
Jal Jeevan Mission (JJM)			541
-Uttar Pradesh	SWSM – Namami Gange and Rural Water Supply Dept.	Uttar Pradesh	541.00
Hydro and Water			2114.75
- Shapurkandi Power Project	WRD Punjab	Pathankot	225.79
- Isarda Dam Irrigation	Govt. of Rajasthan	Tonk	82.56

Project					
- Amravati Irrigation Project		Govt. of Maharashtra	Amravati		108.53
- Arun 3 Hydroelectric Project, Nepal		SJVN Limited	Sankhuwasabha		51.84
- Kunda Pumped Storage Power Project (including sub-contract from Patel Engineering)		Govt. of Tamil Nadu	Niligiri		49.78
- Manipur Barrage and Others		Manipur State	Manipur		34.82
- Kutchh Canal Power Project, SSNNL		Govt. of Gujarat	Kachchh		1.85
- Rwanda Irrigation		Rwanda Irrigation Board Africa	Rwanda		2.90
-Tapovan		NTPC Uttarakhand	Uttarakhand		48.00
- KWAR Hydropower		Chenab Valley Project	J&K		410.34
- Rampur Project		Govt of UP	UP		11.31
-BRCPL-OMIL-DARA (JV) Khajuwala		Govt of Rajasthan	Rajasthan		193.83
-HCC OMIL (JV) Nokha Project		Govt of Rajasthan	Rajasthan		327.64
-OMIL JWIL (JV) Muradabad UP Amroha		Govt of UP	UP		242.27
-OMIL JWIL (JV) Muradabad UP Rampur		Govt of UP	UP		323.29
Total Order Book					2655.75

- **Growth Outlook:** The outlook remains positive, with continued government focus on water infrastructure and the need for regular maintenance and upgrades of existing assets.

Revenue Guidance – Rs. 800 cr – Rs. 1000 cr.

EBITDA Guidance – 8-10%

Expected Order Inflow – Rs. 700-1000 crores

- Targeting Hydro Mechanical Projects, Pumped Storage and Water Infrastructure Projects.

Monetization of Non-core Assets/ Arbitration Awards - 700+ crores in the next 2-3 years.

Real Estate Development:

- **Performance:** Our real estate portfolio showed steady progress, with a focus on sustainable and value-driven developments. The residential projects witnessed healthy absorption rates, while commercial ventures maintained stable occupancy.

Real Estate Segment – Rs 600cr+

High and RERA Compliant apartments, Pallacia Jaipur :

- Project Area – 6,46,150 sq ft
- Considerations Collected – Rs 330 crores
- Revenue Recognized – Rs 244 crores
- Remaining Realizable value (Estimated)– Rs 310 crores

Om Green Meadows, Kota :

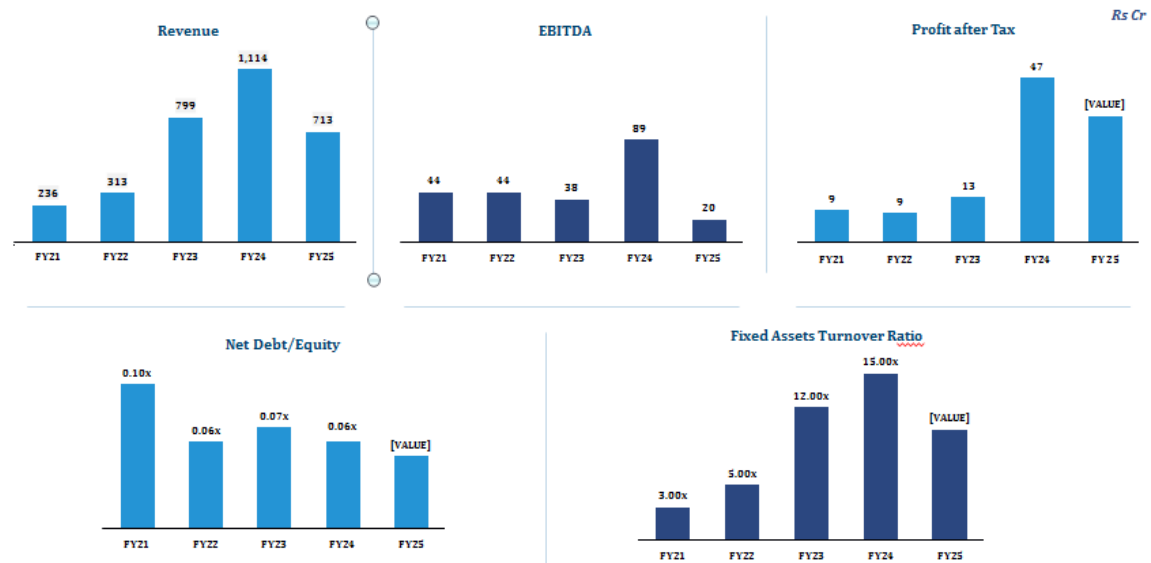
- Project Area – 3,53,814 sq ft
- Considerations collected – Rs 83 crores
- Revenue Recognized – Rs 62 crores
- Remaining Realizable value (Estimated)– Rs 30 crores

Slum Rehabilitation, Mumbai:

- FSI allowed for ~2 Mn sq.ft development which has potential for residential & Hotel buildings. This could increase the company's share after partnering with a reputable branded developer.
- Partnered with Valor Estate for their 50% stake and our stake is 17.5%

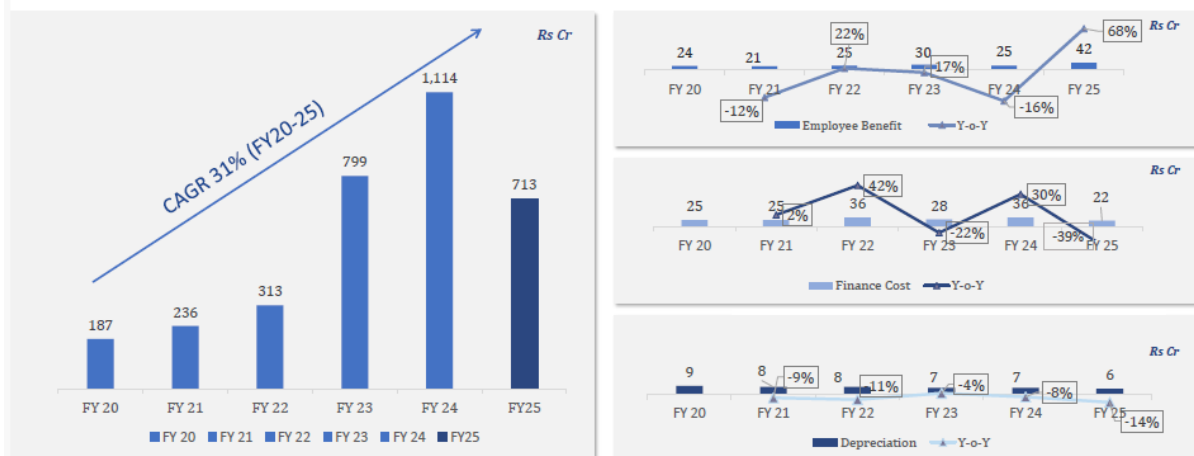
- **Outlook:** While market dynamics remain sensitive to economic factors, our strategic land bank and focus on quality and timely delivery position us well for future growth.

4. Financial Performance Review (FY 2024-2025)

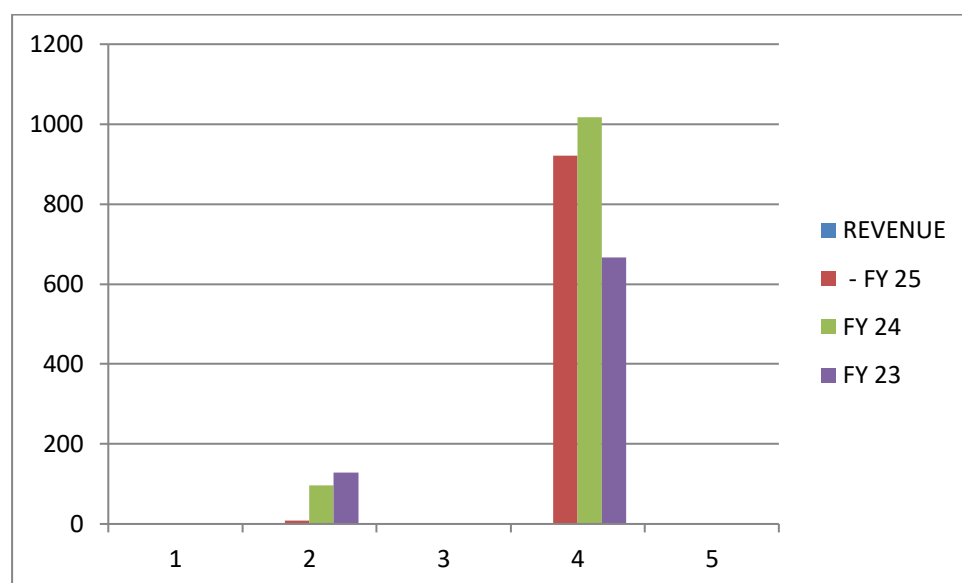


Sustainable Growth

The company has achieved more than 3x revenue growth while maintaining cost stability, setting the stage for significant margin expansion in the future



Segmental Revenue



Real Estate

Engineering (includes JJM & Others)

5. Ratios

Ratios	Current Period	Previous Period	% Variance	REASONS FOR SIGNIFICANT CHANGES
Current Ratio	2.39	2.24	6.35%	
Debt-equity ratio	0.04	0.04	1.19%	
Debt-service coverage ratio	1.46	3.11	-52.92%	Company's Profitability has been decreased.
Return on Equity ratio %	4.74%	7.92%	-40.17%	Company's Profitability has been decreased.

Inventory Turnover ratio	5.18	7.08	-26.93%	Company's Turnover has been decreased substantially.
Trade Receivable turnover ratio	2.57	4.45	-42.35%	Company's Turnover has been decreased substantially.
Trade Payable turnover ratio	2.89	3.33	-13.43%	
Net Capital Turnover ratio	2.04	3.68	-44.59%	Company's Turnover has been decreased substantially.
Net Profit Ratio %	5.42%	5.39%	0.44%	
Return on Capital Employed %	7.10%	14.43%	-50.79%	Company's Profitability has been decreased.
Return On Investment %	10.32%	10.93%	-5.54%	
Return On Asset %	3.36%	5.46%	-38.53%	Company's Profitability has been decreased.
Interest-service coverage ratio	272.71%	493.36%	-44.72%	Company's Profitability has been decreased.
EPS	3.56	5.76	-38.21%	Company's Profitability has been decreased.
Long Term Debt To Working Capital	3.15%	4.85%	-35.02%	Company's Long Term Debt has been decreased.
Bad Debts To Account Receivable Ratios	0.54%	1.08%	-50.46%	Company's Trade Receivables has been increased.
Current Liability Ratios	78.79%	77.16%	2.12%	
Operating Margin (%)	16.74%	15.42%	8.56%	

Total Debt To Total Assets	2.71%	2.66%	1.79%	
Net Worth	77701.69	74752.95		
Net Profit After Tax	3610.27	5717.18		

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

6. Risks and Concerns

Om Infra Limited has a robust risk management framework to identify, assess, monitor, and mitigate various risks that could impact its operations and financial performance.

- **Operational Risks:**
 - **Project Execution Delays:** Risks associated with delays due to unforeseen site conditions, labor issues, or equipment breakdowns.
 - **Mitigation:** Strict project planning, regular monitoring, deployment of experienced project management teams, and contingency planning.
- **Financial Risks:**
 - **Liquidity Risk:** Risk of not having sufficient funds to meet short-term obligations.
 - **Mitigation:** Maintaining healthy cash reserves, efficient working capital management, and diversified funding sources.
 - **Interest Rate Risk:** Impact of fluctuations in interest rates on borrowing costs.
 - **Mitigation:** Prudent debt management and hedging strategies where appropriate.
- **Regulatory & Compliance Risks:**
 - **Changes in Policies/Regulations:** Risks arising from new government policies, environmental norms, or taxation changes.
 - **Mitigation:** Continuous monitoring of regulatory landscape, adherence to all legal and statutory requirements, and strong internal compliance teams.
- **Environmental & Social Risks:**
 - **Environmental Impact:** Risks related to environmental damage during construction.
 - **Mitigation:** Adherence to environmental impact assessments, adoption of sustainable construction practices, and obtaining necessary clearances.
 - **Social Impact:** Risks related to community displacement or local unrest.
 - **Mitigation:** Proactive community engagement, fair rehabilitation policies, and adherence to social safeguards.
- **Market Risks:**
 - **Competition:** Intense competition from other players.
 - **Mitigation:** Focus on competitive bidding, technological differentiation, and strong client relationships.
 - **Economic Downturn:** Impact of broader economic slowdown.
 - **Mitigation:** Diversification of project portfolio, cost optimization, and maintaining financial flexibility.

7. Internal Control Systems and their Adequacy

The Company has established a robust framework of internal controls commensurate with the size and complexity of its operations. These systems are designed to ensure:

- Efficient and orderly conduct of business.
- Safeguarding of assets.
- Prevention and detection of frauds and errors.
- Accuracy and completeness of accounting records.
- Timely preparation of reliable financial information.

The Audit Committee, comprising independent directors, regularly reviews the adequacy and effectiveness of the internal control systems and monitors compliance with internal control policies. Internal audits are conducted periodically across all functions and project sites, with findings and corrective actions reported to the management and the Audit Committee.

8. Human Resources and Industrial Relations

Our employees are our most valuable asset. **Om Infra Limited** is committed to fostering a culture of excellence, safety, and continuous learning. During FY 2024-2025, we focused on:

- **Talent Acquisition & Retention:** Attracting and retaining skilled engineers, project managers, and technical staff.
- **Training & Development:** Investing in training programs to enhance technical capabilities, leadership skills, and safety awareness.
- **Employee Welfare:** Ensuring a safe working environment, competitive compensation, and employee engagement initiatives.
- **Diversity & Inclusion:** Promoting a diverse and inclusive workplace.

Our employee strength as of March 31, 2025, was more than 1200 permanent employees. We are committed to diversity, equity, and inclusion in our workforce.

9. Outlook

Looking ahead to FY 2025-2026 and beyond, **Om Infra Limited** is optimistic about the prospects for the civil construction sector. The government's sustained focus on infrastructure development, particularly in water resources and rural connectivity, provides a strong foundation for growth.

Our strategy will continue to revolve around:

- **Strategic Project Selection:** Focusing on high-margin projects in our core competencies of dam construction, water infrastructure, Pumped Storage , River linking Projects and Irrigation projects.
- **Operational Excellence:** Enhancing project execution capabilities, optimizing costs, and improving efficiency through technology adoption.
- **Diversification & Expansion:** Exploring new geographical markets and synergistic segments within the infrastructure domain.

- **Sustainability:** Integrating sustainable practices and technologies into our projects and operations.
- **Client Relationships:** Strengthening long-term relationships with government agencies and private clients.

We are confident that our strong fundamentals, experienced management team, and commitment to quality and timely delivery will enable us to navigate challenges and achieve sustainable growth in the coming years.

Cautionary Statement

Statements in this Management Discussion & Analysis describing the Company's objectives, projections, estimates, expectations, or predictions may be "forward-looking statements" within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied. Important factors that could make a difference to the Company's operations include, among others, economic conditions affecting demand and supply, changes in government regulations and tax regimes, and other incidental factors.

CORPORATE GOVERNANCE REPORT

In accordance with Regulation 17 to 27 and 34(3) read along with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the report containing the details of Corporate Governance systems and processes at Om Infra Limited is as follows:

1. THE COMPANY'S PHILOSOPHY ON CODE OF CORPORATE GOVERNANCE

Om Infra Limited is committed to be best practices in the area of Corporate Governance, in letter and in spirit. Our Company's Management strongly believes in fostering a governance philosophy that is committed to maintaining accountability, transparency and responsibility, which are integral to the Company's day-to-day operations to ensure that we gain and retain the trust of our stakeholders at all times.

The Company's philosophy on corporate governance oversees business strategies and ensures fiscal accountability, ethical corporate behavior and fairness to all stakeholders comprising regulators, employees, customers, vendors, investors and the society at large.

For us, Corporate Governance is an ethically driven business process that is committed to values aimed at enhancing an organization's brand and reputation. Our Corporate Governance framework is a reflection of our culture, our policies and our relationship with stakeholders and our commitment to values.

The Company has a strong legacy of fair, transparent and ethical governance practices. The Company has adopted a code of conduct for its employees including the managing director and the executive directors. In addition, the Company has adopted a code of conduct for its non-executive directors and independent directors and code of conduct for prevention of insider trading.

Our Corporate Governance philosophy stems from our belief that the business strategy and plans should be consistent with the welfare of all the shareholders and should be in line with policies of Government of India.

Company reviews its corporate governance practices to ensure that they reflect the latest developments in the corporate arena and thus positioning itself to conform to the best corporate governance practices. Company is committed to pursue excellence in all its activities and maximize its shareholders' wealth.

2. BOARD OF DIRECTORS

The Board of Directors is entrusted with the ultimate responsibility of the management, general affairs, direction and performance of the Company and has been vested with requisite powers, authorities and duties. OMIL's corporate governance practices are shaped by its Board of Directors. The Board is committed to protecting the long-term interests of all our stakeholders, and considering this, it provides objective and prudent guidance to the management. The information relating to procedures, composition, committees, etc. of the Board is provided below:

a) BOARD COMPOSITION

The Board of the Company has an optimum combination of Executive, Non-Executive and Independent Directors to maintain its independence as per requirements of Regulation 17 of the Listing Regulations as well as the Companies Act, 2013 read with the Rules issued there under.

As on 31st March, 2025, OM INFRA LIMITED has 6 members on Board, including 3 Independent Directors who are eminent professionals from diverse fields. The composition of the board and category of directors as on 31st March, 2025, are as follows:

Category	No. of Directors	Percentage to total no. of Directors
Promoter /Executive Directors	3	50
Non- Executive Independent Directors	3	50
Total	6	100

b) ATTENDANCE OF EACH DIRECTORS AT BOARD MEETING AND ANNUAL GENERAL MEETING

The Board meets at least once in a quarter to inter-alia review the Company's quarterly performance and Financial Results assess business strategies and their implementation and also discuss policy, compliance and other matters. The Meetings are conducted in compliance with the regulatory requirements including those prescribed under the Act. In exceptional circumstances, additional Meetings are held, if necessary.

During the year 2024-25, four (4) board meetings were held and the gap between two meetings did not exceed one hundred twenty days. The necessary quorum was present for all the Meetings. The dates on which the Board Meetings were held are as follows:

May 23, 2024; August 7, 2024; November 7, 2024 and February 7, 2025.

The names of the directors on the board, their attendance at board meetings held during the year 2024-25 and at the last AGM held on 30th September, 2024, are as follows:

Name of Directors	Number of Board Meetings during the year 2024- 25				Entitled to attend	No. of Meetings Attended	Whether attended last AGM held on 30 th September, 2024
	May 2024	23, Aug. 7, 2024	Nov. 7 2024	Feb. 7, 2025			
Mr. Dharam Prakash Kothari	Y	Y	Y	Y	4	4	No
Mr. Sunil Kothari	Y	Y	Y	Y	4	4	Yes
Mr. Vikas Kothari	Y	Y	Y	Y	4	4	Yes
Mr. Gopi Raman Sharma	Y	Y	Y	Y	4	4	Yes
Mrs. Saloni Kala	Y	Y	N	N	4	2	No
Mr. Ramakanta Tripathi	N	Y	Y	Y	4	3	Yes

The necessary quorum was present for all the meetings.

During the year a separate meeting of the independent directors was held inter-alia to review the performance of non-independent directors and the board as a whole.

c) NUMBER OF BOARD OR BOARD COMMITTEES OF WHICH A DIRECTOR IS A MEMBER OR CHAIRPERSON (ONLY THE MEMBERSHIP(S) OF AUDIT COMMITTEE AND STAKEHOLDERS RELATIONSHIP COMMITTEE OTHER THAN OM INFRA LIMITED CONSIDERED AS PER LISTING REGULATIONS AND THE NAME OF THE LISTED COMPANY IN WHICH DIRECTOR IS A DIRECTOR AND CATEGORY OF THE DIRECTORSHIP

None of the Directors on the Board is a Director in more than 10 Public Companies and 20 Companies overall and no Independent Director hold Directorship as an independent director in more than 7 listed Companies. Further, there are no Directors on the Board of the Company, who serve as Whole-time Director/ Managing Director with any other listed company. Also, none of Director is a member of more than 10 Committees or Chairman of more than 5 Committees (Audit Committee and Stakeholder Relationship committee) across all the Companies in which he is a Director. The Directors have made necessary disclosures regarding Committee positions as on March 31, 2025.

The names and category of Directors on the Board including Directorships and Committee Chairmanships/Memberships held by them as on 31st March, 2025, is given herein below.

Name of Director	Designation	Category	DIN	Directorship in Indian Companies	Other	Committees' Membership in Public Companies	Membership in other Public Companies
				Chairman	Director	Chairman	Member
Mr. Dharam Prakash Kothari	Chairman	Executive Promoter, Non-Independent	00035298	-	3	-	-
Mr. Sunil Kothari	Vice-Chairman	Executive Promoter, Non-Independent	00220940	-	3	-	-
Mr. Vikas Kothari	Managing Director & CEO	Executive Promoter, Non-Independent	00223868	-	6	-	1
Mr. Gopi Raman Sharma	Director	Independent Director	07465442	-	3	2	-
Mrs. Saloni Kala	Director	Independent Director	08696349	-	-	-	-
Mr. Ramakanta Tripathy	Director	Independent Director	03131763	-	1	-	-

Notes:

1. Independent directors are non-executive directors as defined under Clause 16(1)(b) of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 and are independent of the management of the Company. The maximum tenure of the independent directors is in compliance with the Companies Act, 2013 ("Act"). All the Independent Directors have confirmed that they meet the criteria as mentioned under clause 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 149 of the Act.
2. The Board of Directors of the Company does not hold any membership in other Listed Company and also not hold the membership and Chairmanship in the Committee of any other listed Company.
3. Committees' Membership in other public companies includes Audit and Stakeholders' Relationship Committees only.
4. Other directorships do not include directorships of Section 8 companies and of companies incorporated outside India.

d) RELATIONSHIP OF DIRECTORS AND THEIR BUSINESS INTEREST IN THE COMPANY AS ON MARCH 31, 2025

Name of the Directors	Relationship with other Directors	Relationship with the Company, if any
Mr. Sunil Kothari	(Brother of Mr. Dharam Prakash Kothari)	Promoter
Mr. Vikas Kothari	(Son of Mr. Dharam Prakash Kothari)	Promoter
Mr. Dharam Prakash Kothari	(Brother of Mr. Sunil Kothari and Father of Mr. Vikas Kothari)	Promoter
Mr. Gopi Raman Sharma	None	None
Mrs. Saloni Kala	None	None

Mr. Ramakanta Tripathy	None	None
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e) **NUMBER OF SHARES AND CONVERTIBLE INSTRUMENTS HELD BY NON- EXECUTIVE DIRECTORS AS ON MARCH 31, 2025**

Name of the directors	No. of Shares of Rs. 1/- each held singly or jointly	% to total paid -up capital of the Company
Mrs. Saloni Kala	0	0
Mr.Gopi Raman Sharma	0	0
Mr. Ramakanta Triptahy	0	0

*No convertible instruments are held by non- Executive directors.

f) **FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS**

All new Independent Directors inducted to the Board are introduced to our Company culture through orientation sessions. Executive Directors and Senior Management provide an overview of operations and familiarize the new independent directors on matters related to our values and commitments. They are also introduced to the organization structure, services, group structure and subsidiaries, constitution, Board procedures, matters reserved for the Board, major risks and risk management strategy. The details of the familiarization programme of the Independent Directors are available on the following link: <http://www.ommetals.com/#/financial-news>

g) **CORE SKILLS/EXPERTISE/COMPETENCIES IDENTIFIED, IN CONTEXT OF OUR BUSINESS , BY THE BOARD OF DIRECTORS**

The Board of Company comprises qualified members who bring in the required skills, competence and expertise that allow them to make effective contributions to the Board and its committees. The Board members are committed to ensuring that the Company's Board is in compliance with the highest standards of corporate governance.

Leadership: Extended leadership experience for a significant enterprise, resulting in a practical understanding of organizations, processes, strategic planning and risk management. Develop talent and long term growth.

Technology: A significant background in technology and has knowledge of the construction, designing and operation of business including seamless engineering abilities.

Diversity: Diversity of thought, experience, knowledge, perspective, gender and culture and varied mix of strategic perspectives and geographical focus with knowledge and understanding of key geographies.

Personal values: Personal characteristics matching the Company's values, such as integrity, accountability, and high performance standards.

Corporate governance: Experience in developing and implementing good corporate governance practices, maintaining board and management accountability, managing stakeholders' interests and Company's responsibilities towards customers, employees, suppliers, regulatory bodies and the communities in which it operates.

Functional and managerial experience: Knowledge and skills in accounting and finance, business judgment, general management practices and processes, crisis response and management, industry knowledge, macro-economic perspectives, human resources, labour laws, international markets and risk management.

Global: Experience in driving business success in market around the world, with an understanding of diverse business environment, economic conditions, cultures and regulatory framework and a broad perspective on global market opportunities.

Given below is a list of core skills, expertise and competencies of the individual Directors:

Skills/Expertise/Competencies							
Name of Directors	Leadership	Technology	Diversity	Functional and Managerial experience	Personal Values	Global	Corporate Governance
Mr. Dharam Prakash Kothari	✓	✓	✓	✓	✓	✓	✓
Mr. Sunil Kothari	✓	✓	✓	✓	✓	✓	✓
Mr. Vikas Kothari	✓	✓	✓	✓	✓	✓	✓
Mr. Gopi Raman Sharma	✓	✓	✓	✓	✓	✓	✓
Mrs. Saloni kala	✓	✓	✓	✓	✓	✓	✓
Mr. Ramakanta Tripathy	✓	✓	✓	✓	✓	✓	✓

* These skills/competencies are broad-based, encompassing several areas of expertise/experience. Each Director may possess varied combinations of skills/experience within the described set of parameters, and it is not necessary that all Directors possess all skills/ experience listed therein.

h) INDEPENDENT DIRECTORS CONFIRMATION BY THE BOARD

All Independent Directors have given declarations that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013 and Regulation 16(1) (b) of the Listing Regulations. In the opinion of the Board, the Independent Directors, fulfill the conditions of independence specified in Section 149(6) of the Companies Act, 2013 and Regulation 16(1) (b) of the Listing Regulations. A formal letter of appointment to Independent Directors as provided in Companies Act, 2013 has been issued and disclosed on website of the Company viz. <http://www.ommetals.com/files/letter-of-appointment-of-independent-director.pdf>

The Board of Directors, based on the declaration(s) received from the Independent Directors, has verified the veracity of such disclosures and confirms that the Independent Directors fulfill the conditions of independence specified in the Listing Regulations and are independent of the management of the Company.

i) SEPARATE INDEPENDENT DIRECTORS' MEETINGS

Schedule IV of the Companies Act, 2013 and Secretarial Standard- 1 on Meetings of the Board of Directors mandates that the Independent Directors of the Company hold at least one meeting in a year, without the attendance of non -Independent Directors.

The Independent Directors shall meet at once in a year, without the presence of Executive Directors or Management representatives.

During the financial year 2024-25, the Independent Directors met on 10th January, 2025 and inter alia, discuss performance of non-independent directors, performance of the Board as a whole, performance of the Committee(s) of the Board and performance of the Chairman was evaluated, including the quality, quantity and timely flow of information between the Company Management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

j) SUCCESSION PLANNING

The Company believes that sound succession plans for the Board members and senior leadership are very important for creating a robust future for the Company. The Nomination and Remuneration Committee and the Board, as part of the succession planning exercise, periodically review the composition of the Board to ensure that the same is closely aligned with the strategy and long-term needs of the Company.

k) INFORMATION FLOW TO THE BOARD MEMBERS

Information is provided to the Board Members on a continuous basis for their review, inputs and approval from time to time. Our quarterly financial statements and annual financial statements are first presented to the Audit Committee and subsequently to the Board for their approval. In addition, specific cases of acquisitions, important managerial decisions, material positive/negative developments and statutory matters are presented to the respective Committees of the Board and later with the recommendation of Committees to the Board for their approval.

As a system, in most cases, information to Directors is submitted along with the agenda papers well in advance of the Board meeting. The Company adheres to the provisions of the Companies Act, 2013 read with the Rules issued there under, Secretarial Standards and Listing Regulations with respect to convening and holding the meetings of the Board of Directors, its Committees and the General Meetings of the shareholders of the Company.

l) BOARD MEETING PROCEDURE

The tentative dates of Board Meetings for the next fiscal are decided in advance and published in this Report as part of shareholder information. To enable the Board to discharge its responsibilities effectively and take informed decisions, necessary information and documents are made available to the Board well in advance.

The Directors are informed of the items on the Agenda for every Board Meeting along with the notice to enable them to deliberate on each Agenda item and make informed decisions. All statutory and other significant matters, including the minimum information as required to be placed in terms of Schedule II- Part-A of Listing Regulations and Secretarial Standards under the Act are placed before the Board. Detailed Agenda notes are also circulated to the Board in advance of the Meetings.

Independent Directors are expected to attend at least four quarterly Board Meetings and the AGM. The Board members are expected to rigorously prepare for, attend and participate in Board and applicable Committee Meetings. Each Board member is expected to ensure their other current and planned future commitments do not materially interfere with their responsibilities with us.

Board's role, functions, responsibility and accountability are clearly defined. In addition to matters statutorily requiring Board's approval, all major decisions involving formulation of strategy and business plans, annual operating and capital expenditure budgets, new investments, compliance with statutory regulatory requirements, major accounting provisions etc. are considered by the Board.

m) SELECTION AND APPOINTMENT OF NEW DIRECTORS

The selection and appointment of Directors of the Company is carried out in accordance with provisions of the Act and relevant rules made there under, Directions and Guidelines issued under Listing Regulations and as per the Policy on Nominations & Remuneration for Directors, Key Managerial Personnel (KMP), Senior Management and other Employees.

The Board has delegated the screening and selection process to the Nomination and Remuneration Committee, which consists mostly of Independent Directors. The Committee, based on defined criteria, makes recommendations to the Board on the induction of new Directors and KMPs. The Board recommends the appointment of the Director to the shareholders. The proposal is placed before the shareholders for approval.

The Board functions as a full Board or through various Committees constituted for specific operation areas. The Board provides leadership, strategic guidance, objective and independent views to the Company's management while discharging its fiduciary responsibilities, thereby ensuring that the management adheres to high standards of ethics, transparency and disclosure.

None of the Non-Executive Directors have any material pecuniary relationship or transactions with the Company.

The individual details of the Directors seeking appointment / reappointment at the ensuing Annual General Meeting of the Company are provided.

3. COMMITTEES OF THE BOARD

In compliance with the requirements of the Act and the Listing Regulations, the Board of Directors has constituted various Committees. These Committees are entrusted with such powers and functions as detailed in their respective terms of reference. Besides, the Committees help focus attention on specific matters of the organization.

During the Financial Year under review, your Company conducted all its Committee Meetings, following all norms and rules applicable for such type of Meetings. The Board of Directors of the Company takes note of the minutes of

the Committee Meetings at its Meetings. All the recommendations of the various Committees were accepted by the Board during the Financial Year.

Currently, the Board of the Company has five Committees namely Audit Committee, Nomination & Remuneration Committee, Stakeholders' Relationship Committee and Corporate Social Responsibility Committee and Executive Committee, the details of which are given as below:

1) **AUDIT COMMITTEE**

The Audit Committee has been constituted by the Company in terms of provisions of Section 177 of the Act and Regulation 18 read with Part D of Schedule II of Listing Regulations and is chaired by an Independent Director.

The terms of reference of the audit committee are broadly as under:

- Oversight of the listed entity's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
- The recommendation for appointment, remuneration and terms of appointment of auditors of the listed entity;
- Approving payment to statutory auditors, for any other services rendered by them.
- Reviewing with the management, the annual financial statement and auditor's report thereon before submission to the board for approval, with particular reference to:
 - (a) Matters required to be included in the director's responsibility statement to be included in board's report in terms of clause (c) of sub section 3 of section 134 of the Companies Act 2013;
 - (b) Changes, if any, in accounting policies and practices and reasons for the same;
 - (c) Major accounting entries involving estimates based on the exercise of judgment by management;
 - (d) Significant adjustment made in the financial statements arising out of audit findings;
 - (e) Compliance with listing and other legal requirements relating to financial statements;
 - (f) Disclosure of any related party transactions;
 - (g) Modified opinion(s) in the draft audit report;
- Reviewing with the management the quarterly financial statements before submission to the Board for approval.
- Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the board to take up steps in this matter.
- Reviewing and monitoring the auditor's independence and performance, and effectiveness of audit process.
- Approval or any subsequent modification of transactions of the company with related parties.
- Scrutiny of inter-corporate loans and investments.
- Valuation of undertakings or assets of the company, wherever it is necessary.
- Evaluation of internal financial controls and risk management systems.
- Reviewing with the management, performance of statutory and internal auditors, adequacy of the internal control systems;
- Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
- Discussion with internal auditors of any significant findings and follow-up thereon.
- Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matters to the Board.
- Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post audit discussion to ascertain any area of concern
- To look into the reasons for substantial defaults, if any, in the payment to depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors.
- To review the functioning of the Vigil Mechanism/ Whistle Blower Mechanism.
- Approval of appointment of the Chief Financial Officer after assessing qualifications, experience and background, etc. of the candidate.
- Carrying out any other function as is mentioned in the terms of reference of the audit committee.

- Reviewing the utilization of loans and/or advances from/investment by the holding company in the subsidiary exceeding rupees 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans/advances/investments existing as on the date of coming into force of this provision
- Consider and comment on rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders.
- Reviewing the financial statements, in particular, the investments made by the unlisted subsidiaries;
- Reviewing the following information:
 - The Management Discussion and Analysis of financial condition and results of operations;
 - The appointment, removal, and terms of remuneration of the Chief internal auditor/ internal auditor(s);
 - Statement of significant related party transactions (as defined by the audit committee), submitted by management;
 - Management letters/ letters of internal control weakness issued by the statutory auditors;
 - Internal audit report relating to internal control weaknesses
 - Statement of deviations
 - (a) Quarterly statements of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of regulation 32(1).
 - (b) Annual statements of funds utilized for purposes other than those stated in the offer document/prospectus/notice in terms of regulation 32(7).
- May call for comments of auditor about internal control systems, the scope of audit, including the observations of the auditors and review of financial statement before their submission to the Board and may also discuss any related issued with the internal and statutory auditors and the management of the company
- To have authority to investigate into any matter in relation to the items referred above or referred to it by the Board and for this purpose shall have power to obtain professional advice from external sources and have full access to information contained in the records of the company..
- Any other matter as the Audit Committee may deem appropriate.

Composition and number of meeting of the Audit Committee:

At present, the Audit Committee comprises of four (4) Directors as its Members, out of them three are Independent Directors and one is Executive Director. The composition of the Committee is in adherence to provisions of the Act, Listing Regulations and rules made there under. All the Members of the Committee are financially literate and majority of the Members including the Chairperson possess financial management expertise. The Company Secretary of the Company acts as Secretary to the Committee. The audit committee invites executives, as it considers appropriate (particularly the head of the finance function), representatives of the statutory auditors and representatives of the internal auditors to be present at its meetings. The Board have accepted and implemented the recommendations of the Audit Committee, whenever provided by it.

The previous Annual General Meeting (AGM) of the Company was held on September 30, 2024 and was attended by Mr. Gopi Raman Sharma, Chairman of the audit committee.

Four Audit Committee Meetings were held during the year and the gap between two meetings does not exceed 120 days.

The dates on which the said meetings were held are as follows:

May 23, 2024; August 7, 2024; November 7, 2024; and February 7, 2025.

The necessary quorum was present for all the meetings.

The table below sets out the Composition of audit Committee and attendance of the Audit Committee

Meetings for the year 2024-25:

Name of Directors	Status	Audit Committee Meetings				Entitled to Attend	Attended
		May 23, 2024	Aug 7, 2024	Nov. 7, 2024	Feb 7, 2025		
Mr. Gopi Raman Sharma	Chairman	Y	Y	Y	Y	4	4
Mr. Sunil Kothari	Member	Y	Y	Y	Y	4	4
Mrs. Saloni Kala	Member	Y	Y	N	N	4	2
Mr. Ramakanta Tripathy	Member	N	Y	Y	Y	4	3

2) NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee has been constituted by the Company in terms of the Provisions of Section 178 of the Act and Regulation 19 read with Part D of Schedule II of Listing Regulations and are chaired by an Independent Director.

The Board has accepted and implemented the recommendations of the Nomination and Remuneration Committee, whenever provided by it.

The broad terms of reference of the Nomination and Remuneration Committee are as under:

- To formulate a criteria for determining qualifications, positive attributes and independence of a Director.
- To recommend to the Board of directors a policy relating to remuneration for Directors, Key Managerial Personnel and other employees.
- For every appointment of an independent director, the Nomination and Remuneration Committee shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Committee may:
 - a. use the services of an external agencies, if required;
 - b. consider candidates from a wide range of backgrounds, having due regard to diversity; and
 - c. consider the time commitments of the candidates.
- Formulate criteria for evaluation of performance of Independent Directors and the Board of Directors.
- To devise a policy on Board diversity.
- Identify persons who are qualified to become Directors and who may be appointed in Senior Management in accordance with the criteria laid down in this policy and recommend to the Board of Directors their appointment and removal.
- To extend or continue the term of appointment of the Independent director, on the basis of the report of performance evaluation of independent directors.
- To specify the manner for effective evaluation of performance of Board, its committees and individual directors to be carried out either by the Board, by the Nomination and Remuneration Committee or by an independent external agency and review its implementation and compliance.
- To recommend the board, all remuneration, in whatever form, payable to senior management.
- Ensure that level and composition of remuneration is reasonable and sufficient to attract, retain and motivate directors of the quality required to run the company successfully,
- Ensure that relationship of remuneration to performance is clear and meets appropriate performance benchmarks.
- Ensure that remuneration to directors, key managerial personnel and senior management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals
- To carry out any other function as is mandated by the Board from time to time and / or enforced by any statutory notification, amendment or modification, as may be applicable.
- To perform such other functions as may be necessary or appropriate for the performance of its duties

Composition and Number of Meeting of the Nomination and Remuneration Committee:

The Nomination and Remuneration Committee of the Company consists of three Independent Directors. The Committee is headed by Mr. Gopi Raman Sharma, Independent Director.

The composition of the Committee is in adherence to the provisions of the Act and SEBI LODR Regulations. The Company Secretary acts as the secretary to the Nomination and Remuneration Committee.

During the year 2024-25, 1 (one) meeting of Nomination and Remuneration Committee were held on December 11, 2024. The required quorum was present at the Meeting. The Company does not have any employee stock option scheme. The remuneration policy is attached with the director's report with this annual report.

The Nomination and Remuneration Policy of the Company is being uploaded on the Company's website and can be accessed at: <http://www.ommetals.com/#/policies>

The table below sets out the composition and attendance at the Nomination and Remuneration Committee meeting during the year 2024-25:

Name of Director	Status	Nomination and Remuneration Committee		Entitled to Attend	Attended
		December 11, 2024			
Mr. Gopi Raman Chairman Sharma	Y	1	1		
Mrs. Saloni Kala	Member	Y		1	1
Mr. Ramakanta Tripathy	Member	Y		1	1

➤ **Performance Evaluation Criteria for Independent Directors:**

The performance evaluation criteria for Independent directors are determined by the Nomination and Remuneration committee. An indicative list of factors that may be evaluated include participation and contribution by a director, commitment, effective deployment of knowledge and expertise, effective management of relationship with stakeholders, integrity and maintenance of confidentiality and independence of behavior and judgment.

3. STAKEHOLDERS RELATIONSHIP COMMITTEE

The Constitution of the Stakeholders' Relationship Committee is in terms of section 178(5) of the Act and as per Regulation 20 read with Part D of the Schedule II of Listing Regulations. The main role of the committee is to look into the redressal of complaints of investors such as transfer or credit of shares, non-receipt of dividend / notice / annual reports, revalidation of dividend DD etc.

The role of the committee shall inter-alia include the following:

- Resolving the grievances of the security holders of the listed entity including complaints related to transfer/transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings etc.
- Review of measures taken for effective exercise of voting rights by shareholders.
- Review of adherence to the service standards adopted by the listed entity in respect of various services being rendered by the Registrar & Share Transfer Agent.
- Review of the various measures and initiatives taken by the listed entity for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the company.

Composition and Number of Meeting of the Stakeholders' Relationship Committee:

The Stakeholders' Relationship Committee of the Company consists of three Directors out of which one is Independent Director and two are Executive Director. The Committee is headed by Mr. Gopi Raman Sharma, Independent Director.

During the year, 1 (one) meeting of Stakeholders' Relationship Committee was held on November 29, 2024. The required quorum was present at the Meeting.

The table below sets out the Composition and attendance of the Stakeholders' Relationship Committee Meeting during the year 2024-25.

Name of Director	Status	Nomination & Remuneration Committee November 29, 2024	Entitled To Attend	Attended
Mr. Gopi Raman Sharma	Chairman	Y	1	1
Mr. Sunil Kothari	Member	Y	1	1
Mr. Vikas Kothari	Member	Y	1	1

Compliance Officer: CS Reena Jain, Company Secretary of the Company acts as a Compliance Officer of the Company. The Details are as follows:

Name: Mrs. Reena Jain

Designation: Company Secretary & Compliance Officer

Address: 2nd Floor, A-Block, Om Tower Church Road, MI Road Jaipur 302001

Email: cs@ommetals.com

Investor Grievances Redressal:

The number of complaints received and resolved to the satisfaction of investors during the year under review and their break-up are as under:

Sr. No.	Nature of Complaints	No. of Complaints received during the year 2024-25	No. of Complaints resolved during the year 2024-25	No. of Complaints pending during the year 2024-25
1	Non-Receipt of Dividend/Interest/ Redemption Warrant	NIL	NIL	NIL
2	Non-Receipt of Annual Report	NIL	NIL	NIL
3	Non-receipt of Refund/Credit of Shares-IPO	NIL	NIL	NIL
4	SEBI-Scores	NIL	NIL	NIL
	Total	NIL	NIL	NIL

4. CORPORATE SOCIAL RESPONSIBILITY(CSR)COMMITTEE

CSR Committee of Directors as required under Section 135 of the Act was constituted by board of Directors. The role of the Committee is as under:

- Formulate and recommend to the Board, a Corporate Social Responsibility Policy which indicate the activities to be undertaken by the Company in areas or subjects specified in Schedule VII of the Act.
- Recommend the amount of expenditure to be incurred on the activities referred in the CSR policy.
- Monitor the CSR policy of the company and its implantation from time to time.
- Any other matter as the CSR Committee may deem appropriate after approval of the Board of Directors or as may be directed by the Board of Directors from time to time.

Composition and Meeting of CSR Committee:

The CSR Committee of the Board of Directors consists of four Directors out of which two are Independent Director and two are Executive Directors. The Committee is headed by Mr. Gopi Raman Sharma, Independent Director of the Company. The Company Secretary of the Company acts as Secretary to the Committee.

During the year, 2 (Two) meetings of Corporate Social Responsibility Committee were held as follows:
15th July, 2024 and 31st January, 2025

The table below sets out the Composition and attendance at the Corporate Social Responsibility Committee meeting during the year 2024-25:-

Name of Director	Status	Corporate Social Responsibility Committee		Entitled to Attend	Attended
		15 th July, 2024	31 st January, 2025		
Mr. Gopi Raman Sharma	Chairman	Y	Y	2	2
Mrs. Saloni Kala	Member	Y	Y	2	2
Mr. Vikas Kothari	Member	N	Y	2	1
Mr. Sunil Kothari	Member	Y	Y	2	2

The details of the CSR initiatives as per the CSR Policy of the Company forms part of the CSR Section in the Annual Report. The CSR Policy of the Company has been uploaded on the Company's website: <http://www.ommetals.com/#/policies>

5. EXECUTIVE COMMITTEE

In order to deal with administrative and routine matters, an executive committee of the board was constituted. The composition of the Executive Committee as on March 31, 2025 is given below:

Name of Director	Status
Mr. Sunil Kothari	Chairman
Mr. Dharam Prakash Kothari	Member
Mr. Vikas Kothari	Member

6. INDEPENDENT DIRECTORS:

Independent Director Acts as a guide, coach, and mentor to the Company. The role of an Independent Director includes improving corporate credibility and governance standards and helping in managing risk. They provide independent oversight in the Company. Independent Directors play an important role in deliberations at the Board Meetings and bring to the Company their wide experience in the fields of finance, housing, accountancy, law and public policy. This wide knowledge of both, their field of expertise and Board room practices helps foster varied, unbiased, independent and experienced perspectives. The Company benefits immensely from their inputs in achieving its strategic direction. All the Committees which require Independent Directors in the composition have Independent Directors as specified in terms of the Listing Regulations and the Act. These Committees function within the defined terms of reference and in accordance with the Act, the Listing Regulations as approved by the Board, from time to time.

The Independent Directors have confirmed that they satisfy the criteria prescribed for an Independent Director as stipulated in Regulation 16(1)(b) & 25 of the Listing Regulations and Section 149(6) of the Act and are independent from the management of the Company. All Independent Directors of the Company have been appointed as per the provisions of the Act and Listing Regulations. Formal letters of appointment have been issued to the Independent Directors. In the opinion of the Board, the Independent Directors fulfill the conditions specified in the Listing Regulations and are independent of the management. Mr. Vaibhav Jain, an independent director of the Company has resigned during the Financial Year 2024-25 with effect from close of business hours on 15th May, 2024 due to his pre-occupation and other personnel commitments and a confirmation by him that there are no other material reasons other than those provided.

Independent director databank registration:

Pursuant to a notification dated October 22, 2019 issued by the Ministry of Corporate Affairs, all Independent directors have completed the registration or re-registration with the Independent Directors' Databank maintained by the Indian Institute of Corporate Affairs (IICA). Requisite disclosures have been received from the directors in this regard. With regard to proficiency of the Independent Directors, ascertained from the online proficiency self-assessment test conducted by the institute, as notified under sub-section (1) of section 150 of the Act, the Board of Directors have taken on record the declarations submitted by Independent Directors that they are exempt from appearing in the test or they have passed the exam as required by the institute.

Meeting of Independent Directors:

Schedule IV of the Act and as per Listing Regulations mandate that the Independent Directors of the Company shall hold at least one meeting in a year, without the attendance of Non- Independent Directors and Members of Management for reviewing the performance of non-independent directors, Chairman of the company and the Board as a whole.

During the year, 1 (One) meeting of Independent Directors was held on 10th January, 2025.

The table below sets out the attendance at the Independent Director meeting during the year 2024-25:-

Name of Director	Status	Independent Director's Meeting January 10, 2025	Entitled to Attend	Attended
Mr. Gopi Raman Sharma	Independent Director	Y	1	1
Mr. Ramakanta Tripathy	Independent Director	Y	1	1
Mrs. Saloni Kala	Independent Director	Y	1	1

SENIOR MANAGEMENT**Particulars of Senior Management**

Sl No	Name	Designation	Nature of Job
1	Mr Vishal Kothari	Executive Director	Real Estate Development
2	Mr Bharat Kothari	Executive Director	Project Execution and Monitoring
3	Mr Bahubali Kothari	Executive Director	Project Execution and Monitoring
4	Mr Anil Jain	General Manager	Procurement and Logistics
5	Mr Ashok Ajmera	General Manager	Project Coordination
6	Mr Hukam Chand Jain	General Manager	Project Coordination
7	Mr Sunil Kumar Jain	Chief Financial Officer	Accounts & Finance
8	Mrs Reena Jain	Company Secretary	Compliance Officer
9	Mr V K Gupta	General Manager	Accounts, Audit and Taxation
10	Mr Umesh Chand Rai	Sr Vice President	Project Coordination Jal Jeevan Mission
11	Mohammad Mosharraf Hasib	General Manager projects	Project Coordination Jal Jeevan Mission (Nokha & Khajuwala)
12	Mr Daddu Singh Rawat	General Manager	Accounts and TDS
13	Mr Rakesh Kumar Tiwari	General Manager	Human Resource & Compliances
14	Mr Sunil Srivastava	General Manager	Project Head Shapurkhandi (Project Planning & Execution)

15	Mr. Rohit Jain	Assistant General Manager – Accounts & Finance	Accounts and Finance
16	Mr. Virendra Pratap Yadav	Dy. General Manger Project	Amroha Project Incharge
17	Mr. Subha Ranjan Bhattacharya	GM Projects	Nokha Project Incharge
18	Mr. Sudhir Kumar	Sr. General Project	Isarda Project Incharge
19	Mr. Gemini Kumar Motram Velu	Construction Manager	Amravati Project Incharge

There has been no change since the close of the previous financial year.

5. REMUNERATION OF DIRECTORS

The Company has no pecuniary relationship or transaction with its non-executive directors other than sitting fees. The Company has a credible and transparent policy in determining and accounting for the remuneration of the Managing/whole-time Directors. The remuneration policy is aimed at attracting and retaining high caliber talent. The Company has no stock option scheme.

Criteria of making payment to executive directors:

The remuneration to the Managing Director and Executive Director is decided on the basis of the following Broad criteria:

- (i) Industry trend.
- (ii) Remuneration package in other comparable corporate.
- (iii) Job Responsibilities.
- (iv) Company's performance and individual key performance areas.

Note: Remuneration is paid after taking approval from the Nomination and Remuneration Committee, Board of Directors and Shareholders as required.

Executive Directors

(Amount in Lakhs)

Name of Directors	Salary Benefits & Allowances	Perks	Bonus	Consultancy	Total	Tenure /Service Contract	Notice Period & Severance Fee
Mr. Dharam Prakash Kothari	94	5.70	-	N.A.	99.70	Upto 30 th April, 2028	3 Months notice Or Salary in lieu thereof
Mr. Sunil Kothari	94	5.70	-	N.A.	99.70	Upto 21st Aug, 2025	3 Months notice Or Salary in lieu thereof
Mr. Vikas Kothari	58	2.40	-	N.A.	60.40	Upto 27th March, 2026	3 Months notice Or Salary in lieu thereof

Criteria of making payment to non-executive directors:

The non –executive directors are entitled to receive sitting fees for each meeting of the Board or committee attended by him of such sum as may be approved by the Board of directors within overall limits prescribed under the Companies Act, 2013 and the rules made there under as amended from time to time.

Details of sitting fees paid to Non-Executive Directors of the Company during the year ended 31st March, 2025 are here as under:

Non-Executive Independent Directors

Name of Directors	Tenure	Sitting Fees(In Rs.)
Mr. Gopi Raman Sharma	For 5 Years	19000
Mrs. Saloni Kala	For 5 Years	10000
Mr. Ramakanta Tripathy	For 5 Years	13000

Stock Options:

During the year, no stock options were granted to the Directors of the Company.

No performance linked incentives were given to any director during the year 2024-25.

5. GENERAL BODY MEETINGS

Annual General Meeting

The date, time and location of Annual General Meetings held during the last three years, and the special resolution(s) passed there at are as follows:

AGM For Financial Year	Date	Time	Location	Special Resolution(s) Passed
2021-22	29.09.2022	12:30 P.M.	Annual General Meeting through Video Conferencing/ Other Audio Visual Means Facility	1. Re-appointment of Mr. Sunil Kothari as a whole-time director (Din 00220940) of the Company designated as Vice-Chairman. 2. Re-appointment of Mr. Vikas Kothari (DIN: 00223868) as a Managing Director & CEO of the Company. 3. To Approve Related Party Transactions
2022-23	29.09.2023	12:30 P.M.	Annual General Meeting through Video Conferencing/ Other Audio Visual Means Facility	1. To Approve Related Party Transactions
2023-24	30.09.2024	12:30 P.M.	Annual General Meeting through Video Conferencing/ Other Audio Visual Means Facility	1. Re-appointment of Mr. Dharam Prakash Kothari as a Whole-time Director (DIN 00035298) of the Company designated as Chairman 2. To Approve Related Party Transactions 3. Re-appointment of Mrs. Saloni Kala (DIN : 08696349) as an independent director for a second term

Postal Ballot:

For matters which are urgent and require shareholders' approval in the period between the AGMs, the Company seeks the approval of shareholders through postal ballot. In compliance with sections 108 and 110 and other applicable provisions of the Act, read with the related Rules, the Company also provides electronic voting (e-voting) facility to all its members.

During the year under review, in the year 2024-25, the following Resolutions were passed through Postal Ballot:

S.NO.	PARTICULARS	TYPE OF RESOLUTION	Date of Approval	Votes in favour Percentage	Votes against Percentage
1	Appointment of Mr. Ramakanta Tripathy (DIN: 03131763) as an Independent Director	Special Resolution	15/05/2024	99.85	0.15
2	To Approve Related Party Transaction in respect to hold office or place of profit in the Company by Mr. Vishal Kothari	Special Resolution	15/05/2024	99.05	0.95
3	To Approve Related Party Transaction in respect to hold office or place of profit in the Company by Mr. Bharat Kothari	Special Resolution	15/05/2024	99.15	0.85
4	To Approve Related Party Transaction in respect to hold office or place of profit in the Company by Mr. Bahubali Kothari	Special Resolution	15/05/2024	99.15	0.85
5	To increase in the remuneration of Shri Dharam Prakash Kothari (DIN 00035298), Chairman of the Company	Special Resolution	15/05/2024	99.83	0.17
6	To increase in the remuneration of Shri Sunil Kothari (DIN 00220940), Vice- Chairman of the Company	Special Resolution	15/05/2024	99.82	0.18
7	To increase in the remuneration of Shri Vikas Kothari (DIN 00223868), Managing Director & CEO of the Company	Special Resolution	15/05/2024	99.83	0.17
8	To Approve Related Party Transaction in respect to hold office or place of profit in the Subsidiary Company 'Om Metals Consortium Private Limited' by Mr. Siddharth Kothari	Special Resolution	15/05/2024	99.10	0.90

The Board of Directors had appointed Mr. Abhishek Goswami (CP No. 17057) of M/s Abhishek Goswami & Co., practicing Company Secretaries, as Scrutinizer for conducting the postal ballot voting process in a fair and transparent manner and National Securities Depository Limited (NSDL) for providing remote e-Voting facility to the members of the Company.

Procedure for postal ballot: The postal ballot was carried out as per the provisions of Sections 108 and 110 and

other applicable provisions of the Act, read with the Rules framed there under and applicable circulars issued by the Ministry of Corporate Affairs from time to time.

If required, Special Resolutions shall be passed by Postal Ballot during the year 2025-26, in accordance with the prescribed procedure. Further, none of the resolution proposed to be passed in the AGM Notice requires to be conducted through postal ballot.

6. MEANS OF COMMUNICATION

- a) **Quarterly Results:** The quarterly results are displayed on Company's website "www.ommetals.com" and promptly submitted to the Stock Exchanges where the shares of the Company are listed i.e. BSE Limited and National Stock Exchange Limited.
- b) **Newspaper Wherein results normally published:** Newspapers in which results of the Company are normally published:
 - (i) Financial Express, in English (National)
 - (ii) Business Remedies, in Hindi (Vernacular).
 - (iii) Economics Times, in English (National)
 - (iv) Nafa Nuksaan, in Hindi (Vernacular)
- c) **Website:** The Company's website (www.ommetals.com) contains a separate dedicated section 'INVESTOR ZONE'. It contains comprehensive database of information of interest to our investors including the financial results and Annual Report of the Company, information on dividend declared by the Company, any price sensitive information disclosed to the regulatory authorities from time to time, business activities and the services rendered / facilities extended by the Company to our investors, in a user-friendly manner. The basic information about the Company as required in terms of Listing Regulations is provided on Company's website and the same is updated regularly.
The shareholders can also access the details of corporate governance policies, Board committee charters, Memorandum and Articles of Association, financial information, shareholding information, and shares transferred / liable to transfer to IEPF, etc. on the Company's website.
- d) **News Releases, presentations, among others:** Official media releases are sent to the Stock Exchanges before their release to the media for wider dissemination. Presentations made to media, analysts, institutional investors, etc. are posted on Company's website.
- e) **Presentation to institutional investors/analysts:** Conference calls and Analyst meets are usually conducted for investors and analysts for discussing recent developments which are also available on company's website under the section "Investor Zone"
- f) **Stock Exchange:** The Company makes timely disclosures of necessary information to BSE Limited (BSE) through BSE Corporate Compliance & Listing Centre (the "listing Centre") and the National Stock Exchange of India Limited (NSE) through NSE Electronic Processing System (NEAPS) Portal .
- g) **Annual Report:** The Annual Reports containing, inter alia, Audited Financial Statement, Consolidated Financial Statements, Directors' Report, Auditors' Report and other important information is circulated to members and others entitled thereto. The Management's Discussion and Analysis (MD&AR) Report forms part of the Annual Report and is displayed on the Company's Website i.e. www.ommetals.com.
- h) **Securities and Exchange Board of India Complaints Redress System (SCORES):** The investor complaints are processed in a centralized web-based complaints redressal system. The salient features of this system are centralized database of all complaints, online upload of Action Taken Reports (ATRs) by the concerned companies and online viewing by investors of actions taken on the complaint and its current status.

7. GENERAL SHAREHOLDER INFORMATION

- a) **Company Registration Details:** The Company is registered in the state of Rajasthan, India. The CIN allotted to the Company by Ministry of Corporate Affairs, Government of India is L27203RJ1971PLC003414.
- b) **Registered Office:** 2nd Floor, A-Block, Om Tower Church Road, MI Road Jaipur 302001 (Rajasthan)
- c) **Annual General Meeting:**

Day, Date and Time :-	Monday, 29 th September, 2025 at 12:30 P.M.
Venue/ Mode :-	Through Video conference and other audio-visual means.
E-Voting Date :-	September 25, 2025 to September 28, 2025
- d) **Date of Book Closure :-** Tuesday, September 23, 2025 to Monday, September 29, 2025, (both days inclusive)

- e) **Financial Year:** April 1, 2025 to March 31, 2026
- f) **Financial Calendar (Tentative):**
 Results for the 1st Quarter ending June 30th, 2025 : Second week of August, 2025
 Results for the 2nd Quarter ending September 30th, 2025 : Second week of November, 2025
 Results for the 3rd Quarter ending December 31st, 2025 : Second week of February, 2026
 Results for the 4th Quarter ending March 31st, 2025 : Last week of May, 2026
- g) **Dividend Payment Date:** Final dividend to be paid within 30 days on or before October 28, 2025 subject to the approval of shareholders in the Annual General Meeting.
- h) **Listing on Stock Exchange:** The shares of the Company are listed on **BSE Limited (BSE)**, Phiroze Jeejeebhoy Towers Dalal Street, Mumbai - 400001
National Stock Exchange of India Limited (NSE), Exchange Plaza, C-1, Block G, Bandra- Kurla complex, Bandra (E) Mumbai - 400051
- i) **ISIN:** INE239D01028
- j) **Listing fees status:** The Annual Listing fee for Financial Year 2025-26 has been paid.
- k) **Securities suspended from trading:** None of the Company's listed securities are suspended from trading.
- l) **Registrar and Transfer Agent:** The Company has appointed a Registrar for dematerialization (Electronic Mode) and physical maintenance of shares whose details are given below:
M/s Skyline Financial Services Private Limited
 D-153 A, 1st Floor, Okhla Industrial Area, Phase -I, New Delhi -110 020
 Tel: 011-40450193
 Fax: 011-3085762
 E-mail: admin@skylinerta.com
- m) **Share Transfer System:** The Company has appointed a common Registrar for the dematerialization of shares. In terms of Regulation 40(1) of SEBI Listing Regulations, as amended from time to time, securities can be transferred only in dematerialized form with effect from April 1, 2019. As required under Regulation 40(9) & (10) of the SEBI (LODR) Regulations, 2015, a certificate is required to be obtained from a Practicing Company Secretary within 30 days from the end of financial year, certifying that all certificates have been issued within the time period specified in the Regulation from the date of lodgement for transfer, subdivision, consolidation, renewal, exchange or endorsement of calls/allotment monies. The certificate in this regard has been obtained from Practicing Company Secretaries and the same has been forwarded to BSE and NSE.
- n) **Distribution of Shareholding:** The total shareholding of the Company as on March 31, 2025 was 96303809 shares. Distribution of Shareholding as on March 31, 2025 are as follows:

Share or Debenture holding Nominal Value (Rs.)	Number of Shareholders	% to Total Numbers	Share or Debenture holding Amount (Rs.)	% to Total Amount
1	2	3	4	5
Up To 5,000	41698	98.56	10756745.00	11.17
5001 To 10,000	309	0.73	2269417.00	2.36
10001 To 20,000	122	0.29	1786456.00	1.86
20001 To 30,000	57	0.13	1415172.00	1.47
30001 To 40,000	23	0.05	805079.00	0.84
40001 To 50,000	19	0.04	881077.00	0.91
50001 To 1,00,000	31	0.07	2263832.00	2.35
1,00,000 and Above	50	0.12	76126031.00	79.05
Total	42309	100.00	96303809.00	100.00

Dematerialization of Shares and Liquidity: 99.96% of the paid-up capital is held in dematerialized form and are frequently traded. SEBI, effective April 01, 2019, barred physical transfer of shares of listed companies and mandated transfers only through demat. However, investors are not barred from holding shares in physical form. We request to shareholders whose shares are in the physical mode to dematerialized their shares and update their bank accounts and email IDs with the respective depository participants to enable us to provide better service. The Company has been allotted **ISIN i.e. INE239D01028** for Dematerialization of the Company's Shares.

Shares held in Demat and physical modes as on March 31, 2025 are as follows:

Category	Number of Shares	% of total equity
Demat mode		
NSDL	60039451	62.34
CDSL	36227358	37.62
Total	96266809	99.96
Physical Mode	37000	0.04
Grand Total	96303809	100

- o) **Outstanding GDR/ADR:** The Company has not issued any GDRs / ADRs / Warrants or any convertible instruments in the past and hence as on March 31, 2025, the Company does not have any outstanding GDRs / ADRs / Warrants or any convertible.
- p) **Commodity price risk or foreign exchange risk and hedging activities:** Natural Hedge.
- q) **Plant/Site Location:** Factory at B-117/118, Indraprastha Industrial Area, Kota, Rajasthan.
Temporary factory sheds at /near project sites
- r) **Address for Correspondence:**
2nd Floor, A-Block, Om Tower, Church Road, M.I. Road, Jaipur-302001
E-mail: Other than Secretarial Matters: info@ommetals.com
On Secretarial Matters: cs@ommetals.com

For any assistance regarding dematerialization of shares, share transfers, transmissions, change of address or any other query please write to:

M/s Skyline Financial Services Private Limited
D-153 A, 1st Floor, Okhla Industrial Area, Phase-I, New Delhi-110020
Tel: 011-40450193
Fax: 011-3085762
E-mail: admin@skylinerta.com

- s) **Credit Rating:** During the year under review, your Company's credit ratings as below:

FACILITY	RATING
Long term Bank Facilities	CARE BBB; Stable (Triple B ; Outlook: Stable)
Long term/Short term Bank Facilities	CARE BBB; Stable/ CARE A3+ (Triple B ; Outlook: Stable/ A Three Plus)

- t) **Remittance of Dividend through Electronic Mode**
The Company provides the facility for remittance of dividend, if any, to Shareholders through NECS (National Electronic Clearing Service) / RTGS (Real Time Gross Settlement) / NEFT (National Electronic Funds Transfer). Shareholders, who have not yet opted for remittance of dividend through electronic mode and wish to avail the same, are required to provide their bank details, including MICR (Magnetic Ink Character Recognition) and IFSC (Indian Financial System Code) to their respective Depository Participants where shares are held in the dematerialized form and the Registrar Transfer Agent in the physical form respectively.

u) **Bank Details**

Shareholders holding shares in the physical form are requested to advise the Registrar Transfer Agent of change in their address / mandate / bank details to facilitate better servicing. Shareholders are advised that their bank details, or where such details are not available, their addresses, as furnished by them to the Company or to the Depository participant, will be printed on the dividend warrants as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as a measure of protection against fraudulent encashment.

z) **Permanent Account Number (PAN)**

Shareholders holding shares in the physical form are mandatorily required to furnish copy of PAN Card in the following transactions:

- i) Transfer of shares – Transferee and Transferor
- ii) Transmission of shares - Legal heirs' or Nominees'
- iii) Transposition of shares - Joint holders' and
- iv) In case of decease of shareholder - Surviving joint holders'

8. OTHER DISCLOSURES

a) Significant Related Party Transactions

All material transactions entered into with related parties as defined under the Act and Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 during the financial year were on Arm's length basis and necessary approval has been taken as per requirement.

The Audit Committee, during the financial year 2024-25, has approved Related Party Transactions along with granting omnibus approval in line with the Policy of dealing with and materiality of Related Party Transactions and the applicable provisions of the Companies Act, 2013 read with the Rules issued there under and the Listing Regulations (including any statutory modification(s) or re-enactment(s) thereof for the time being in force). The related party transactions entered into by the Company pursuant to the omnibus approval granted by the Audit Committee is reviewed at least on a quarterly basis by the said Committee.

The details of the Related Party Transactions are set out in the Notes to Financial Statements forming part of this Annual Report.

Policy for related party transactions is uploaded on the Company's website at the following link:
<http://www.ommetals.com/2022/Policy%20on%20Related%20party%20transaction.pdf>

b) Strictures or Penalties:

Details of non-compliance by the Company, penalties, strictures imposed on the Company by the stock exchanges or the Securities and Exchange Board of India or any statutory authority, on any matter related to capital markets, during the last three years 2021-22, 2022-2023 and 2023-2024 respectively: NIL

c) Vigil Mechanism and Whistle Blower Policy:

The Company has adopted a whistle blower policy and has established the necessary vigil mechanism for employees and directors to report concerns about unethical behavior. No person has been denied access to the chairman of the audit committee. The policy has been put up on the website of the Company at the following link: <http://www.ommetals.com/2022/VIGIL%20MECHANISM.pdf>

d) Compliance with Mandatory and Other Recommendatory Requirements:

The Company has complied all the regulations from 17 to 27 and clauses (b) to (i) of sub regulation (2) of regulation 46 of the SEBI (LODR) Regulations, 2015, during the year 2024-25 and complied all the mandatory requirements of the Listing Regulations. There are no instances of non-compliance of Corporate Governance Report as mentioned in sub-paras (2) to (10) of Para (C) of Schedule V.

e) Subsidiary Companies

The audit committee reviews the consolidated financial statements of the Company and the investments made by its unlisted subsidiary companies. The minutes of the board meetings along with a report on significant developments of the unlisted subsidiary companies are periodically placed before the board of directors of the Company.

Om Metals Consortium Private Limited was material non-listed subsidiary of the Company in the FY 2023-24 but ceased to be material in the FY 2024-2025

Mr. Gopi Raman Sharma, an independent director of the Company is also on the Board of Om Metals Consortium Private Limited.

The Company has a policy for determining 'material subsidiaries' which is disclosed on its website at the following Link: <http://www.ommetals.com/2018/may/POLICY%20ON%20MATERIAL%20SUBSIDIARIES.pdf>

The minutes of the board Meetings of unlisted Companies are placed at the board Meeting of the Company. A statement of all significant transactions and arrangements entered into by unlisted subsidiary companies are also placed at the Board Meeting of the company.

f) Commodity price risk or foreign exchange risk and hedging activities;

The Company's revenue is exposed to the market risk of price fluctuations in its division is as under:

Engineering Division: the company generally takes Turnkey projects from government departments. The contract price is generally fix and free from any price risk subject to change in any government policy or rules. Normally price rise in commodity are compensated by price escalation provisions in contract.

Real Estate Division: the company is exposed to risk of prices of Residential and commercial units. These prices may be influenced by factors such as supply and demand, and regional economic conditions. Packaging Division: the company is exposed to risk of prices of goods. These prices may be influenced by factors such as supply and demand, Cost of Production and regional economic conditions and Environment policies.

Market forces generally determine prices for the Real Estate Division and Packaging Division of the Company. Adverse changes in any of these factors may reduce the revenue that the Company earns from the sale of its products.

The Company primarily purchases its raw materials in the open market from third parties. The Company is therefore subject to fluctuations in prices for the purchase of Building Material and other raw material inputs. The Company purchases substantially all of its Raw Material from third parties in the open market.

The Company aims to sell the products at prevailing market prices. Similarly the Company procures raw material on prevailing market rates as the selling prices of its products and the prices of input raw materials move in the same direction.

The Company's functional currency is Indian Rupees (INR). The Company undertakes transactions denominated in foreign currencies; consequently, exposure to exchange rate fluctuations arise. Volatility in exchange rates affects the Company's revenue from export markets and the costs of imports, primarily in relation to raw materials. The Company is exposed to exchange rate risk under its trade and debtors portfolio.

Adverse movements in the exchange rate between the Rupee and any relevant foreign currency result's in increase in the Company's overall debt position in Rupee terms without the Company having incurred additional debt and favorable movements in the exchange rates will conversely result in reduction in the Company's receivables In foreign currency.

g) Preferential Allotment

During the Financial Year 2024-25, no funds were raised through preferential allotment or qualified Institution Placements as specified under Regulation 32(7A).

h) Certificate from practicing Company Secretary

Certificate as required under Part C of Schedule V of Listing Regulations, received from Mr. Brij Kishore Sharma (CP No12636), Proprietor of M/s. B K Sharma & Associates., Practicing Company Secretaries, that none of the Directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as directors of the Company by the Securities and Exchange Board of India/ Ministry of Corporate Affairs or any such statutory authority was placed before the Board of Directors at their meeting is annexed to this Report.

i) Recommendations of Committees of the Board

There were no instances during the financial year 2024-25, wherein the Board had not accepted recommendations made by any committee of the Board.

j) Statutory Audit Fees Paid to Statutory Auditor

During the Financial year ended 31st March, 2025, the Company has paid to M/s Ravi Sharma & Co. as under-

S. No.	Fee Paid By	Status	Amount in Lacs	F.Y.
1.	Om Infra Limited	Company		
	Audit Fees		15.00	2024-25
	Certificate and other services		4.56	2024-25
TOTAL			19.56	

Further, no other fees was paid by any of the subsidiaries or by the Company to M/s Ravi Sharma & Co., the statutory auditor of the Company.

k) Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013

In Compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013, your Company has constituted an 'Internal Complaints Committee' ('Committee'). No complaint has been received during the Year ended 31st March, 2025 in this regard.

The Company has in place a Policy for Prevention of Sexual Harassment at Workplace as per requirement of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Internal Complaint Committee has been set up to redress the complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy. The following is the Summary of Sexual Harassment complaints received during the year ended 31st March, 2025 in this regard.

(a) Number of complaints pending at the beginning of the year: NIL

(b) Number of complaints received during the year: NIL

(c) Number of complaints disposed off during the year: NIL

(d) Number of cases pending more than 90 days : NIL

(e) Number of cases pending at the end of the year : NIL

l) Disclosure of Loans and advances to entity in which directors are interested:

During the year under review, the Company and its subsidiaries did not give any Loans and advances to firms/companies in which directors are interested. The terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest and in compliance of the Companies Act, 2013.

m) Dividend policy

Dividends, other than interim dividend(s), are to be declared at the Annual General Meetings of shareholders based on the recommendation of the board of directors. Generally, the factors that may be considered by the board of directors before making any recommendations for dividend include, without limitation, the Company's future expansion plans and capital requirements, profits earned during the fiscal year, cost of raising funds from alternate sources, liquidity position, applicable taxes including tax on dividend, as well as exemptions under tax laws available to various categories of investors from time to time and general market conditions. The board of directors may also from time to time pay interim dividend(s) to shareholders.

n) Unclaimed Dividend:

There were no shares in the demat suspense account or unclaimed suspense account during the financial year 2024-25

The companies Act mandates that companies transfer dividend that has been unclaimed for a period of seven years from the unpaid dividend account to the Investor Education and Protection Fund (IEPF). In accordance with the following schedule, the dividend for the years mentioned as follows, if unclaimed within a period of seven years, will be transferred to IEPF. Further, the rules mandate that the shares on which dividend has not been paid or claimed for seven consecutive years or more is also required to be transferred to the IEPF.

The Company has, during the year under review, has transferred Rs.77455/- against the Dividend for the Financial year 2016-17 to Investor Education and Protection Fund, in compliance with the provisions of erstwhile Section 125 of Companies Act, 2013 (Section 205C Of Companies Act, 1956) which remained unclaimed by the members of the Company for a period exceeding 7 years from its due date of payment.

DETAILS OF UNCLAIMED DIVIDEND AS ON MARCH 31, 2025:-

Year	Percentage of Dividend Declared		Date of Declaration	Due date of Transfer	Amount(₹)
	Interim	Final			
2023-2024	-	50%	30/09/2024	29/10/2031	384203.50
2022-23	-	50%	29/09/2023	28/10/2030	163566.50
2021-22	-	25%	29/09/2022	28/10/2029	56296.00
2020-21	-	40%	30/09/2021	29/10/2028	71085.80
2019-20	-	20%	29/09/2020	28/10/2027	82991.00
2018-19	-	25%	30/09/2019	29/10/2026	84798.00
2017-18	35%	-	14/02/2018	13/03/2025	76926.85

The Company is sending periodic communication to the concerned shareholders, advising them to lodge their claims with respect to unclaimed dividend. Shareholders are cautioned that once unclaimed dividend is transferred to IEPF, no claim shall lie in respect thereof with the Company.

Details of shares/shareholders in respect of which dividend has not been claimed, are provided on the website of the Company at: <http://ommetals.com/#/iepf>

Members who wish to claim Dividends, which remain unclaimed, are requested to either correspond with the Corporate Secretarial Department at the Company's registered office or the Company's Registrar and Share Transfer Agent (M/s. Skyline Financial Services Private Limited) for revalidation and encashment before the due dates. The details of such unclaimed dividends are available on the Company's website at www.ommetals.com. Members are requested to note that the dividend remaining unclaimed for a continuous period of seven years from the date of transfer to the Company's Unpaid Dividend Account shall be transferred to the Investor Education and Protection Fund (IEPF). In addition, all shares in respect of which dividend has not been paid or claimed for seven consecutive years or more shall be transferred by the Company to demat account of the IEPF Authority within a period of thirty days of such shares becoming due to be transferred to the IEPF.

In the event of transfer of shares and the unclaimed dividends to IEPF, Members are entitled to claim the same from the IEPF authority by submitting an online application in the prescribed Form IEPF-5 available on the website <http://www.iepf.gov.in/> and sending a physical copy of the same duly signed to the Company along with the requisite documents enumerated in Form IEPF-5. Members can file only one consolidated claim in a financial year as per the IEPF Rules.

Shareholders may note that both the unclaimed dividend and corresponding shares transferred to IEPF, including all benefits accruing on such shares, if any, can be claimed from IEPF following the procedure prescribed in the IEPF Rules.

The Nodal Officer of the Company for coordination with IEPF Authority

Name of Nodal Officer: Mr. Vikas Kothari

Designation: Managing Director & CEO

Email ID: vikas@ommetals.com

Telephone No.:09811068101

Address: 2nd Floor, A-Block, Om Tower Church Road, MI Road Jaipur 302001

The Deputy Nodal Officer of the Company for coordination with IEPF Authority

Name of Deputy Nodal Officer: Mrs Reena Jain

Designation: Company Secretary and Compliance Officer

Email ID: cs@ommetals.com

Telephone No.: 0141-5160000

Address: 2nd Floor, A-Block, Om Tower Church Road, MI Road Jaipur 302001

o) Shares transferred to IEPF :

During the year, the Company has transferred 4811 Shares against the final Dividend for the financial year 2016-17 to IEPF in accordance with IEPF rules due to dividends unclaimed for seven consecutive years.

p) Website:

The Company ensures dissemination of applicable information under Regulation 46(2) of the Listing Regulations on the Company's website (www.ommetals.com). A separate section on 'Investor Zone' on the website contains details relating to the financial results declared by the Company, annual reports, presentations made by the Company to investors shareholding patterns and such other material information which is relevant to shareholders.

q) Categories of Equity Shareholders as on 31st March 2025:

Category	No. of Shareholders	No. of Shares held	% of Total
Promoter and Promoter Group	27	64570897	67.05%
Key Managerial Personnel	1	4000	0.00
Mutual Fund	1	3912619	4.06%
Alternate Investment Fund	0	0	0.00%
Financial Institutions/bank	0	0	0.00%
Bodies Corporate	177	4099465	4.26%
Public Individuals	40933	21347786	22.17%
Foreign Portfolio Investor	8	40240	0.04%
NBFC Registered with RBI	0	0	0.00%
NRIs/OCBs	531	936224	0.97%
Public Trusts	4	10349	0.01
Hindu Undivided Family	584	1140973	1.18%
Firms	41	185858	0.19%
Any Other (specify) (Clearing members)	1	25	0.00%
Any Other (specify) (IEPF)	1	55373	0.06%
Total	42309	96303809	100.00%

q) Prevention of Insider Trading

The Company has adopted an 'Code of Conduct to Regulate, Monitor and Report Trading by Designated Persons' ("the Code") in accordance with the SEBI (Prohibition of Insider Trading) Regulations, 2015 (The PIT Regulations).

The Company has also formulated 'The Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (UPSI)' in compliance with the PIT Regulations. This Code is displayed on the Company's website and can be accessed through the following link: <http://ommetals.com/#/investor-info>

r) SEBI Complaints Redress System (SCORES):

The investors' complaints are also being processed through the centralized web base complaint redressal system of SEBI. The salient features of SCORES are availability of centralized database of the complaints, uploading online action taken reports by the company. Through SCORES the investors can view online, the action taken and current status of their complaints.

SEBI vide its Circular dated 26th March, 2018 have streamlined the process of filing investor grievances in the SCORES in order to ensure speedy and effective resolution of complaints filed therein. The said Circular can be accessed on the website of SEBI at:

https://www.sebi.gov.in/legal/circulars/mar-2018/investor-grievance-redress-mechanism-new-policy-measures_38481.html

s) Addresses of the redressal agencies for investors to lodge their grievances:

S.NO.	NAME OF AGENCIES	ADDRESS
1	Ministry of Corporate Affairs (MCA)	A Wing, Shastri Bhawan, Rajendra Prasad Road, New Delhi – 110 001 Tel. No.: (011) 2338 4660, 2338 4659 Website: www.mca.gov.in
2	Securities and Exchange Board of India	Plot No.C4-A, 'G' Block, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051, Tel. No.: (022) 26449000 / 40459000 / (022) 26449950 / 40459950 Fax No.: (022) 26449019-22 / 40459019-22 Toll Free Investor Helpline: 1800 22 7575 E-mail : sebi@sebi.gov.in Website: www.sebi.gov.in
3	Stock Exchanges: National Stock Exchange of India Ltd. BSE Limited	Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai – 400 051 Tel. No.: (022) 26598100 - 8114 Fax No.: (022) 26598120 Website: www.nseindia.com Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 Tel. No.: (022) 22721233/4, (022) 66545695 (Hunting) Fax No.: (022) 22721919 Website: www.bseindia.com

4	<p>Depositories:</p> <p>National Securities Depository Limited</p> <p>Central Depository Services (India) Limited</p>	<p>Trade World, 'A' Wing, 4th & 5th Floors, Kamala Mills Compound, Lower Parel, Mumbai – 400 013 Tel. No.: (022) 2499 4200 Fax No.: (022) 2497 6351 Email: info@nsdl.co.in Website: www.nsdl.co.in</p> <p>Marathon Futurex, A-Wing, 25th floor, N M Joshi Marg, Lower Parel, Mumbai – 400 013 Toll free No.: 1800-22-5533 Email: complaints@cdslIndia.com Website: www.cdslindia.com</p>
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- t) In accordance with the provisions of Regulation 26 (6) of the Listing Regulations, the Key Managerial Personnel, Director(s) and Promoter(s) of the Company have affirmed that they have not entered into any agreement for themselves or on behalf of any other person, with any shareholder or any other third party with regard to compensation or profit sharing in connection with dealings in the securities of the Company.

u) **Reconciliation of Share Capital Audit**

A qualified practicing Company Secretary carried out a share capital audit to reconcile the total admitted equity share capital with the National Securities Depository Limited (NSDL) and the Central Depository Services (India) Limited (CDSL) and the total issued and listed equity share capital. The audit report confirms that the total issued / paid-up capital is in agreement with the total number of shares in physical form and the total number of dematerialized shares held with NSDL and CDSL.

v) **Secretarial Compliance Report**

SEBI vide its Circular No. CIR/CFD/CMD1/27/2019 dated 8th February, 2019 read with Regulation 24(A) of the Listing Regulations, directed listed entities to conduct Annual Secretarial compliance audit from a Practicing Company Secretary of all applicable SEBI Regulations and circulars/guidelines issued there under. The Company has engaged the services of Mr. Brij Kishore Sharma (CPNo12636), Practicing Company Secretary and Secretarial Auditor of the Company for providing this certification. The Secretarial Compliance Report does not contain any qualifications, reservation or adverse remarks. The Secretarial Compliance Report has been annexed to the Board's Report forming part of this Annual Report.

w) **Details of material subsidiaries of the listed entity; including the date and place of incorporation and the name and date of appointment of the statutory auditors of such subsidiaries**

There were no Material Subsidiary Company during the Financial Year 2024-2025.

9. **CEO AND CFO CERTIFICATION**

As required under Regulation 17 of the Listing Regulations, the CEO/CFO certificate for the financial year 2024-25 signed by Mr. Vikas Kothari, Managing Director & CEO and Mr. Sunil Kumar Jain, CFO was placed before the Board of Directors of the Company at their meeting held on 30th May, 2025 and is annexed to this Report.

10. **COMPLIANCE CERTIFICATE ON CORPORATE GOVERNANCE**

As required by Schedule V of the Listing Regulations, Certificate from Mr. Brij Kishore Sharma (CP No.12636), Proprietor of M/s. B K Sharma & Associates., Practicing Company Secretaries, on Corporate Governance is annexed to this Report.

11. **CODE OF CONDUCT**

The members of the board and senior management personnel have affirmed the compliance with the Code applicable to them during the year ended March 31, 2025. The Annual Report of the Company contains a

Certificate by the Managing Director in terms of Regulation 26 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 based on the compliance declarations received from Independent Directors, Non-Executive Directors and senior management.

12. CERTIFICATE ON COMPLIANCE WITH CODE OF CONDUCT

I, hereby confirm and declare that in terms of Regulation 26 (3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, all the Board Members and Senior Managerial Personnel of the Company have affirmed compliance with the Code of Conduct for Board of Directors and Senior Management Personnel for the financial year 2024-25.

Place: Delhi
Date: 30.05.2025

Vikas Kothari
(Managing Director & CEO)
DIN: 00223868

Certificate on Corporate Governance

To
The Members,
Om Infra Limited

We have examined the compliance of Corporate Governance by **Om Infra Limited** (“the Company”) for the year ended on March 31, 2025 as stipulated in Regulations 17 to 27 and clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and para C, D and E of Schedule V of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘the Listing Regulations’).

The compliance of conditions of the Corporate Governance is the responsibility of the Management of the Company including the preparation and maintenance of all relevant supporting records and documents. This responsibility also includes the design, implementation and maintenance of internal control procedures to ensure the compliance with the conditions of the Corporate Governance stipulated in the Listing Regulations.

Our examination was limited to the review of procedures and implementation thereof, as adopted by the Company for ensuring the compliance with conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company. We have examined the documents maintained by the Company for the purposes of providing reasonable assurance on the compliance with Corporate Governance requirements by the Company.

Based on our examination of the relevant records and according to the information and explanations provided to us and the representations provided by the Management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in Regulations 17 to 27 and clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and para C, D and E of Schedule V of the Listing Regulations during the year ended March 31, 2025.

We further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For **B K SHARMA AND ASSOCIATES**

Company Secretaries
Unique Code: S2013RJ233500

BRIJ KISHORE SHARMA

Proprietor
Membership No. : FCS - 6206
CP No.: 12636
Peer Review **Certificate No.:** 6711/2025
UDIN: F006206G000511711

Place: Jaipur
Date: 30th May, 2025

CHIEF EXECUTIVE OFFICER (CEO) & CHIEF FINANCIAL OFFICER (CFO) CERTIFICATION

Ref: Regulation 17(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors

Om Infra Limited

We hereby certify that as required by Regulation 17 (8) read with Schedule II Part B of the Listing Regulations on the basis of the review of the financial statements and the cash flow statement for the financial year ended 31st March, 2025 and that to the best of our knowledge and belief;

- A. This is to certify that the financial statements and the cash flow statement of the Company for the year ended 31st March, 2025 and that to the best of our knowledge and belief:
- a) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - b) These statements together present a true and fair view and are in compliance with existing accounting standards, applicable laws and regulations;
- B. This is to certify that no transactions entered during the year 2024-25 which are fraudulent, illegal violative of the company's code of conduct, to the best of our knowledge and belief;
- C. This is to certify that we accept responsibility for establishing and maintaining internal controls for financial reporting and we had evaluated the effectiveness of internal control systems of the company pertaining to financial reporting and we had disclosed to the auditors and the audit committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we had taken or propose to take to rectify these deficiencies;
- D. This is to certify that we have indicated to the auditors and the Audit committee :
- a) significant changes in internal control over financial reporting during the year 2024-25
 - b) significant changes in accounting policies during the year 2024-25 and that the same have been disclosed in the notes to the financial statements; and
 - c) instances of significant fraud of which we are aware and the involvement therein, if any, of the management or an employee having a significant role in the company's internal control system over financial reporting

Place: Delhi
Date: 30.05.2025

Vikas Kothari
(Managing Director & CEO)
DIN: 00223868

Sunil Kumar Jain
(Chief Financial Officer)

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

[Pursuant to Regulation 34(3) and Schedule V Para C clause (10) (i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,

The Members of

OM INFRA LIMITED

2nd Floor, A-Block, Om Tower
Church Road, M I Road,
Jaipur-302001 (Rajasthan)

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Om Infra Limited (CIN: L27203RJ1971PLC003414) having registered office at 2nd Floor, A-Block, Om Tower Church Road, M I Road, Jaipur-302001 (Rajasthan) (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para C clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers, We hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2025 have been debarred or disqualified from being appointed or continuing as Directors of the company by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

Sr. No.	Name of Director	DIN	Date of appointment in the Company
1.	Mr. Dharam Prakash Kothari Whole-time Director	00038295	01/05/2017
2.	Mr. Sunil Kothari Whole-time Director	00220940	12/08/2016
3.	Mr. Vikas Kothari Managing Director	00223868	02/09/2020
4.	Mr. Gopi Raman Sharma Independent Director	07465442	11/03/2016
5.	Ms. Saloni Kala Independent Director	08696349	14/02/2020
6.	Mr. Ramakanta Tripathy Independent Director	03131763	26/02/2024

Ensuring the eligibility of for the appointment/ continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification.

This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For B K SHARMA AND ASSOCIATES

Company Secretaries

Unique Code: S2013RJ233500

BRIJ KISHORE SHARMA

Proprietor

Membership No. : FCS - F6206

CP No.: 12636

Peer Review Certificate No.: 6711/2025

UDIN: F006206G000511579

Place: Jaipur

Date: 30th May, 2025

Independent Auditor's Report

To The Members of Om Infra Limited

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone Financial Statements of Om Infra Limited ("the Company"), which includes its 9 Joint Operations, which comprise the Balance Sheet as at 31st March, 2025, and the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Cash Flow and the Statement of Changes in Equity for the year ended 31 March, 2025, and notes to the Standalone Financial Statements including a summary of significant accounting policies and other explanatory information. Company's Financial statements includes financial statements of 9 Joint Operations audited by other auditors, report of which have been furnished to us. Our opinion, in so far as it relates to the affairs of such Segment is based solely on the report of other auditors.

In our opinion and to the best of our information and according to the explanations given to us and based on the considerations of the other auditor's on separate financial statements of Joint Operations referred to in "Other matters" section below, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the act") 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 of the Standalone Financial Statements in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibility 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 (ICAI) together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in the "Other Matters" section below, is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements for the year ended on 31st March, 2025. These matters were addressed in the context of our audit of the standalone financial statements as a whole and in forming our opinion thereon and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Key Audit Matter	Auditor's Response
1.Revenue Recognition Other Than Real Estate There are significant accounting judgements including estimation of costs to complete, determining the stage of completion and the timing of revenue recognition. The Company recognizes revenue and profit/loss on the basis of stage of completion based on the milestone approved by project authority. Cost contingencies are included in these estimates to take into account specific uncertain risks, or disputed claims against the Company, arising within each contract. These contingencies are reviewed by the Management on a regular basis throughout the contract life and adjusted where appropriate. Refer to Note no. 33 & 48 Of Standalone Financial Statements	Principal Audit Procedures Other Than Real Estate We performed the following procedures for selected contracts of customers as sample: <ul style="list-style-type: none"> • Identification of distinct performance obligation and evaluate the process of estimation of cost to complete of selected contracts. We also reviewed the process of revenue recognition used in recording and disclosing revenue in accordance with company's accounting policies and revenue accounting standard. • For the sample selected, reviewing for change orders and the impact on the estimated costs to complete; • Performed analytical procedures for reasonableness of revenues disclosed by type and service offerings.

<p>Real Estate</p> <p>Revenue from sale of constructed properties is recognised at a 'Point of Time', when the Company satisfies the performance obligations, which generally coincides with completion/possession of the unit.</p> <p>Recognition of revenue at a point in time based on satisfaction of performance obligation requires estimates and judgements regarding timing of satisfaction of performance obligation, allocation of cost incurred to segment/units and the estimated cost for completion of some final pending works. Due to judgement and estimates involved, revenue recognition is considered as key audit matter.</p>	<p>Real Estate</p> <p>Our audit procedures on revenue recognition from real estate included the following:</p> <ul style="list-style-type: none"> • We verified performance obligations satisfied by the Company; • We tested flat buyer agreements/sale deeds, occupancy certificates (OC), project completion, possession letters, sale proceeds received from customers to test transfer of controls; • We conducted site visits during the year to understand status of the project and its construction status; • We verified calculation of revenue to be recognised and matching of related cost; • We verified allocation of common cost to units sold and estimates of cost yet to be incurred before final possession of units.
<p>2. Evaluation of uncertain tax positions</p> <p>The Company has material uncertain tax positions including search & Seizure including matters under dispute which involves significant judgment to determine the possible outcome of these disputes.</p> <p>Refer Note 49 to the Standalone Financial Statements.</p>	<p>Principal Audit Procedures</p> <p>Obtained details of completed tax assessments and demands during the year from management. We involved our internal experts to challenge the management's underlying assumptions in estimating the tax provision and the possible outcome of the disputes. Our internal experts also considered legal precedence and other rulings in evaluating management's position on these uncertain tax positions.</p> <p>Additionally, we considered the effect of new information in respect of uncertain tax positions during the year to evaluate whether any change was required to management's position on these uncertainties.</p>
<p>3. Recoverability of Indirect and Direct tax receivables</p> <p>As at March 31, 2025, non-current assets in respect of withholding tax and others include Cenvat recoverable amounting to Rs 844.25 Lacs (P.Y. Rs. 750.11 Lacs) which are pending for adjudication and current excess input of GST Rs 556.94 Lacs (P.Y. Rs.609.14 Lacs).</p>	<p>Principal Audit Procedures</p> <p>We have involved our internal experts to review the nature of the amounts recoverable, the sustainability and the likelihood of recoverability upon final resolution.</p> <p>We have checked the reconciliation prepared by management for GST input, but same reconciliations are not matched with books.</p>

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 As stated in Note no. 55(a) to the financial statements, The Company's non-current investments as at 31 March 2025 include investments aggregating Rs 5589.70 Lacs and advances amounting to Rs 6024 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 As Stated note no. 55(b) to the financial statements, The Company's non-current investments as at 31 March 2025 include investments aggregating Rs 2.50 Lacs and advances amounting to Rs 784.43 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

- (i) As per **Annexure C** which is separately attached to this report, 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.
- (ii) As stated in note no. 63 to the financial statements, 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.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial statements 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, 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 Company uses an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the accounting software.

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 Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole 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 on the basis of these standalone financial statements.

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 Statements, 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to Standalone Financial Statements 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 the 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 a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Statements 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 Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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 controls with reference to financial statements 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

- 1 As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A" statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- 2 As required by Section 143(3) of the Act, based on our audit, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c) The report(s) on the accounts of the segments office(s) i.e joint operations of the Company audited under section 143 (8) of the Act, by the branch auditors have been sent to us and have been properly dealt with by us in preparing this report.
 - d) The Balance Sheet, the Statement of Profit and Loss including Other comprehensive income, statement of changes in equity and the Cash Flow Statement dealt with by this Report are in agreement with the books of account and with the returns received from the Joint operations, not visited by us.
 - e) In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - f) On the basis of the written representations received from the directors as on 31st March ,2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
 - g) With respect to the adequacy of the internal financial controls with reference to Standalone Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to Standalone Financial Statements.
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of Section 197 read with Schedule V of the Act
 - i) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - a) The company has disclosed the impact of pending litigation on its financial position in its Financial Statement as referred in Note no. 49 to the Standalone Financial Statement.
 - b) The Company has made provisions, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on Long Term Contracts including derivative contracts.

- c) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the company.
- d)
- a. The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or securities premium or any other sources or kind of funds) by the Company to or in any persons or entities, including foreign entities ('the intermediaries'), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ('the Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf the Ultimate Beneficiaries;
- b. The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ('the Funding Parties'), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- c. Based on such audit procedures performed as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the management representations under sub-clauses (a) and (b) above contain any material misstatement.
- e) The final dividend proposed for the previous year, declared and paid by the Company during the year is in accordance with Section 123 of the Act, as applicable
- As stated in Note 69 to the Standalone Financial Statements, the Board of Directors of the Company has proposed final dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. Such dividend proposed is in accordance with Section 123 of the Act, as applicable.
- f) Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account for the year ended 31st March, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of the audit trail feature being tampered with.

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

CA Sourabh Jain
Partner
M. No. 431571
DATE: 30.05.2025
Place: Delhi
UDIN: 25431571BMOLUM2167

"ANNEXURE A"**To The Independent Auditor's Report**

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Based on the audit procedures performed for the purpose of reporting a true and fair view on the standalone financial statements of the company and taking into consideration the information and explanations given to us and the books of accounts and other records examined by us in the normal course of audit. In preparing the report, we have considered the report made under the aforesaid order by other auditors, who have audited the financial statements of 9 Joint Operations, we report that:

- (i) In respect of Property, Plant & Equipment:
- a.
- i. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant & Equipment.
- ii. The Company has maintained proper records showing full particulars of Intangible assets.
- b. The Property, Plant & Equipment are generally physically verified during the year by management in accordance with a program of verification, the frequency of verification is reasonable having regard to the size of the company and the nature of its fixed assets. According to the information and explanations given to us, Company has not conducted physical verification of Property, Plant & Equipment since six years.
- c. According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds provided to us, we report that, the title deeds, comprising all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the Company) are held in the name of the Company as at the balance sheet date.

Except above, In respect of immovable properties of land and building that have been taken on lease and disclosed as fixed assets in the financial statements, the lease agreements are in the name of the Company. (Such carrying amount is included in above mentioned amount)

(Rs. In Lacs)						
Description of property	Gross Carrying Value	Net Carrying Value	Held in the name of	Whether promoter, Director or their relative or employee	Period held	Reason for not being held in the name of company
NBCC Plaza, Delhi	2100	1144.46	Om Ratnakar Private Limited (Pending for Registration)	No	6 years	The property can not be registered under the name of company as there are some judicial proceedings continuing against the whole building.

- d. The Company has not revalued its Property, Plant and Equipment and Right of Use assets or intangible assets during the year.
- e. No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Accordingly, reporting under clause 3(i)(e) of the Order is not applicable to the Company.
- (ii)
- a) The management generally conducts physical verification of inventory at reasonable intervals during the year. We have relied on report of agencies of specialized monitoring (ASM) P.C. Modi & Co. and as per their report physical verification has been conducted on regular basis. No discrepancies of 10% or more in aggregate for each class of inventory were noticed in respect of such physical verification.
- b) According to the information and explanations given to us, the Company has been sanctioned working capital limits in excess of 5 crore, in aggregate, at points of time during the year, from banks on the basis of security of current assets. In our opinion and according to information and explanations given to us, and as disclosed in note 28 of the Standalone Financial Statements, the quarterly returns or statements filed by the Company with such banks are not in agreement with the books of account of the Company of the respective quarters

(Rs. in Lacs)			
Quarter Ending	Value as per books of account	Value as per quarterly return/statement	Discrepancy
Inventory & Book Debts			
30-Jun-24	37488.72	32669.59	4819.12
30-Sep-24	43471.59	37553.16	5918.43
31-Dec-24	42588.71	35573.27	7015.43
31-Mar-25	38713.44	33354.52	5358.93

- (iii) The Company has made investments in, provided guarantee or security and granted loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year, in respect of which:

- a) During the year the Company has provided loans, advances in the nature of loans, stood guarantee and provided security to companies as follows:

(Rs. In lacs)				
Particulars	Guarantees	Security	Loans	Advances in the nature of loans
Aggregate amount granted/ provided during the year				
a. Subsidiary	0.00	0.00	12.02	0.00
b. Joint operations	170.40	0.00	0.00	0.00
c. Joint Venture and Associates	0.00	0.00	0.29	0.00
d. others	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Balance outstanding as at balance sheet date in respect of above cases				
a. Subsidiary	0.00	0.00	24141.95	6024.00
b. Joint operations	7621.50	0.00	0.00	0.00
c. Joint Venture and Associates	264.00	0.00	748.43	0.00
d. others	0.00	0.00	0.00	0.00

- b) During the year the investments made, guarantees provided and the terms and conditions of the grant of all loans, investments and guarantees to companies are not prejudicial to the Company's interest.
- c) The schedule of repayment of the principal and the payment of the interest has not been stipulated of loans granted and hence we are unable to comment as to whether repayment/ receipt of the principal amount and the interest are regular.
- d) In the absence of stipulated schedule of repayment of principal and payment of interest, we are unable to comment as to whether there is any amount which is overdue for more than 90 days and whether reasonable steps have been taken by the company for recovery of the principal amount and interest.
- e) The schedule of repayment of the principal and the payment of the interest has not been stipulated of loans granted during the year or any outstanding loan since previous year and hence we are unable to comment as to whether any loan is fallen due during the year or not.
- f) Company has granted loans without specifying any terms or period of repayment to Subsidiaries and Joint ventures which amount to 100 % of Loans granted.
- (iv) According to information and explanation given to us and based on the legal opinion obtained by the company that the company being a company engaged in the business of providing infrastructure facilities in terms of section 186, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of grant of loans, making investments and providing guarantee and security as applicable.
- (v) The Company has neither accepted deposits from the public nor accepted any amount which are deemed to be deposits within the meaning of Sections 73 to 76 of the Act and the Rules made thereunder. Hence, reporting under clause 3(v) of the Order is not applicable
- (vi) We have broadly reviewed the books of account maintained by the Company pursuant to the Companies (Cost Records and Audit) Rules, 2014, as amended, prescribed by the Central Government for the maintenance of cost records under section 148(1) of the Act, related to the manufacturing activities and are of the opinion that, prima facie, the prescribed cost records have been made and maintained by the Company. However, we have not made a detailed examination of the cost records with a view to determining whether they are accurate or complete.
- (vii) (a) Undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, GST, duty of customs, duty of excise duty, value added tax, cess have been regularly deposited to the appropriate authorities.

(b) According to the information and explanations given to us and the records of the company examined by us, the dues outstanding in respect of income-tax, sales-tax, service tax, duty of excise and Wealth Tax on account of any dispute, are as follows:

Nature of the Statute	Forum where dispute is pending	Demand Amount (Rs. in Lacs.)	Amount paid under protest (Rs. in lacs.)	Period to which the amount relates
Central Sales Tax Act, 1956. and Sales Tax/VAT/GST Act of various states	High Court	16.91	0.00	2003-04
	Board of West Bengal	177.49	0.00	2009-10
	GST Appeal	310.63	30.85	2017-18 to 2023-24
Income Tax Act, 1961	CIT Appeal	1160.18	982.63	A.Y. 2015-16 to 2021-22
SPML-OM Metals (JV)				
CGST/SGST ACT	GST Appeal	98.37	9.84	2016-17 to 2017-18
Service Tax Act, 1994	Commissioner Appeal	17.92	1.79	2017-18
OMIL - WIPL JV				
CGST/SGST ACT	GST Appeal	450.30	0.00	F.Y. 2020-21
OMIL-JSC JV Kameng				
CGST/SGST ACT	Application under Appeal	79.52	8.34	F.Y. 2017-18
Sales tax Authority	Board of West Bengal	28.84	Nil	A.Y. 2008-09
		19.95	Nil	A.Y. 2009-10

Note 1) Amount as per demand orders including interest and penalty wherever mentioned in the order except show cause.

(viii) There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

(ix) a. According to the records of the Company examined by us and the information and explanation given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest to any lender during the year.

b. According to the information and explanations given to us and on the basis of our audit procedures, we report that the Company has not been declared Wilful Defaulter by any bank or financial institution or government or any government authority. (Also refer Note 23 to the standalone financial statements).

c. According to the records of the Company examined by us and the information and explanations given to us, the Company has obtained term loans and applied for the purpose for which they were taken.

d. According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the standalone financial statements of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

e. According to the information and explanations given to us and on an overall examination of the standalone financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiary, associates or joint venture.

f. According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) a. The Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments) and hence, the requirement to report on clause 3(x)(a) of the Order is not applicable to the Company.

b. During the year, the Company has not made any preferential allotment or private placement of shares /fully or partially or optionally convertible debentures during the year under audit and hence, the requirement to report on clause 3(x)(b) of the Order is not applicable to the Company.

- (xi) a. During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company, noticed or reported during the year, nor have we been informed of any such case by the Management.
- b. During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, a report under Section 143(12) of the Act, in Form ADT-4, as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 was not required to be filed with the Central Government. Accordingly, the reporting under clause 3(xi)(b) of the Order is not applicable to the Company.
- c. During the course of our examination of the books and records of the Company carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, the Company has not received whistle-blower complaints during the year.
- (xii) As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the reporting under clause 3(xii) of the Order is not applicable to the Company.
- (xiii) The Company has entered into transactions with related parties in compliance with the provisions of Sections 177 and 188 of the Act. The details of such related party transactions have been disclosed in the standalone financial statements as required under Indian Accounting Standard 24 "Related Party Disclosures" specified under Section 133 of the Act in note 50 of the standalone financial statements.
- (xiv) a. In our opinion and according to the information and explanation given to us, the Company has an internal audit system commensurate with the size and nature of its business.
- b. We have considered, the internal audit reports issued during the year and till the date of the audit report covering period upto 31st March, 2025.
- (xv) In our opinion, during the year, the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of Section 192 of the Act are not applicable to the Company.
- (xvi) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the reporting under clause 3(xvi)(a) of the Order is not applicable to the Company.
- (b) The Company has not conducted non-banking financial / housing finance activities during the year. Accordingly, the reporting under clause 3(xvi)(b) of the Order is not applicable to the Company.
- (c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the reporting under clause 3(xvi)(c) of the Order is not applicable to the Company.
- (d) Based on the information and explanations provided by the management of the Company, the Group does not have any CICs, which are part of the Group. We have not, however, separately evaluated whether the information provided by the management is accurate and complete. Accordingly, the reporting under clause 3(xvi)(d) of the Order is not applicable to the Company.
- (xvii) The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors of the Company during the year.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios (Also refer Note 71 to the standalone financial statements), ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date will get discharged by the Company as and when they fall due.

- (xx) The Company has fully spent the required amount towards Corporate Social responsibility (CSR) and there are unspent CSR amounts for the year requiring a transfer to a fund specified in Schedule VII of the Act or special account in compliance with the provision of sub-section (6) of Section 135 of the Act. Accordingly, reporting under clause 3(xx) of the Order is not applicable for the year.
- (xxi) The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of Standalone Financial Statements. Accordingly, no comment in respect of the said clause has been included in this report.

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

CA Sourabh Jain
Partner
M. No. 431571
DATE: 30.05.2025
Place: Delhi
UDIN: 25431571BMOLUM2167

"ANNEXURE B"**To The Independent Auditor's Report**

(Referred to in paragraph 2(g) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls with reference to Standalone Financial Statements under clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to Standalone Financial Statements of **Om Infra Limited** ("the Company") which includes its joint operations as at 31st March, 2025 in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Control Over Financial Reporting (the 'Guidance Note') issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of the company's business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's Internal Financial Controls Over Financial Reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the IFCOFR and their operating effectiveness. Our audit of IFCOFR included obtaining an understanding of IFCOFR, assessing the risk that a material weakness exists and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the financial statements whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's IFCOFR.

Meaning of Internal Financial Controls Over Financial Reporting

A company's IFCOFR is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's IFCOFR includes those policies and procedures that (1) pertain to the maintenance of records that in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting with reference to Standalone Financial Statements

Because of the inherent limitations of IFCOFR, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the IFCOFR to future periods are subject to the risk that IFCOFR may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Control Over Financial Reporting (the 'Guidance Note') issued by the Institute of Chartered Accountants of India (ICAI).

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

CA Sourabh Jain
Partner
M. No. 431571
DATE: 30.05.2025
Place: Delhi
UDIN: 25431571BMOLUM2167

Annexure C		(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 Shahpurkhadi (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**CIN: L27203RJ1971PLC003414 Email :- info@ommetals.com****2nd Floor, A-Block, Om Tower Church Road, Mi Road, Jaipur, Rajasthan, India, 302001****BALANCE SHEET AS AT 31ST MARCH, 2025****(Rs. In Lacs.)**

Particulars	Note No	As On 31.03.2025	As On 31.03.2024
I. ASSETS			
Non-Current Assets			
(a) Property, Plant And Equipment	4	5048.50	5723.58
(b) Investment Property	5	5626.86	5676.12
(c) Capital Work-In-Progress	6	97.97	97.97
(d) Intangible Assets	7	0.00	0.20
(e) Right To Use	8	67.91	217.81
(f) Financial Assets			
(i) Investments	9	14033.23	14078.79
(ii) Loans	10	24890.38	25233.91
(iii) Other Financial Assets	11	722.48	910.60
(g) Deferred Tax Assets			
(h) Other Non-Current Assets	12	895.39	879.50
Total Non-Current Assets		51382.71	52818.46
Current Assets			
(a) Inventories	13	10399.53	11033.59
(b) Financial Assets			
(i) Investments			
(ii) Trade Receivables	14	28313.92	23606.25
(iii) Cash And Cash Equivalents	15	2550.27	1592.55
(iv) Bank Balances Other Than (iii) Above	16	5233.02	5454.33
(v) Loans	17	6024.00	7005.56
(vi) Other Financial Assets	18	64.07	36.45
(c) Current Tax Assets (Net)	19	2249.55	1654.06
(d) Other Current Assets	20	1356.15	1519.52
Total Current Assets		56190.50	51902.32
Total Assets		107573.21	104720.79

For Ravi Sharma & Company
Chartered Accountants
Firm's Registration No. 015143C

For and on behalf of Board of Directors
OM INFRA LIMITED

CA Sourabh Jain
(Partner)
M.No 431571
Dated : 30.05.2025
Place : Delhi
UDIN: 25431571BMOLUM2167

Dharam Prakash Kothari
(Chairman)
(DIN:00035298)

Vikas Kothari
(MD & CEO)
(DIN : 00223868)

Sunil Kothari
(Vice Chairman)
(DIN : 00220940)

S.K.Jain
(CFO)

Reena Jain
(Company Secretary)

OM INFRA LIMITED

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2nd Floor, A-Block, Om Tower Church Road, Mi Road, Jaipur, Rajasthan, India, 302001

(Rs. In Lacs.)

Particulars	Note No	As On 31.03.2025	As On 31.03.2024
II EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	21	963.04	963.04
(b) Other Equity	22	76738.65	73789.91
Total Equity		77701.69	74752.95
Non-Current Liabilities			
(a) Financial liabilities			
(i) Borrowings	23	1029.17	1395.86
(ii) Lease Liability	8	26.69	108.78
(iii) Other Financial Liabilities	24	1303.83	1042.68
(b) Provisions	25	80.23	73.67
(c) Deferred Tax Liabilities(Net)	26	3894.81	4019.24
(d) Other Non Current Liability	27	0.00	205.57
Total Non-Current Liabilities		6334.72	6845.80
Current Liabilities			
(a) Financial liabilities			
(i) Borrowings	28	6741.25	6415.89
(ii) Trade payables	29		
A) Total Outstanding Dues Of Micro Enterprises And Small Enterprises		568.77	85.56
B) Total Outstanding Dues Of Creditors Other Than Micro Enterprises And Small		11447.66	10072.49
(iii) Lease Liability	8	12.00	38.40
(iv) Other Financial Liabilities	30	1975.54	1807.03
(b) Provisions	31	54.62	52.50
(c) Current Tax Liabilities (Net)		0.00	0.00
(d) Other Current Liabilities	32	2736.96	4650.18
Total Current Liabilities		23536.80	23122.04
Total Liabilities		29871.52	29967.84
Total Equity And Liabilities		107573.21	104720.79

Significant Accounting Policies and Notes To The Financial Statements 1, 2 & 3

Signed in terms of our report of even date annexed

For Ravi Sharma & Company
Chartered Accountants
Firm's Registration No. 015143C

For and on behalf of Board of Directors
OM INFRA LIMITED

CA Sourabh Jain
(Partner)
M.No 431571
Dated : 30.05.2025
Place : Delhi
UDIN: 25431571BMOLUM2167

Dharam Prakash Kothari
(Chairman)
(DIN:00035298)

Vikas Kothari
(MD & CEO)
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Sunil Kothari
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Chairman)
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S.K.Jain
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Reena Jain
(Company
Secretary)

OM INFRA LIMITED

CIN: L27203RJ1971PLC003414 Email :- info@ommetals.com

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**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON
31ST MARCH, 2025**

(Rs. In Lacs.)			
Particulars	Note No	As On 31.03.2025	As On 31.03.2024
Income			
Revenue From Operations	33	66627.77	105978.81
Other Income	34	3166.16	3210.24
Total Income		69793.94	109189.05
Expenses			
Manufacturing , Construction And Operating			
i)Cost Of Raw Materials Components Consumed	35	26540.82	38791.78
ii)Construction Materials Consumed	36	64.32	370.89
iii)Purchase Of Stock In Trade	37	177.85	186.97
iv)Stores, Spares And Tools Consumed	38	1599.24	1568.18
v)Changes In Inventories Of Finished Goods, Work-In-Progress And Stock-In-Trade	39	1235.08	2899.28
vi)Other Manufacturing,Construction And Operating Expenses	40	25856.27	45818.26
Employee Benefit Expense	41	3993.05	3372.30
Financial Costs	42	2187.29	2375.64
Depreciation,Amortization, Impairment And Obsolescence Expenses	43	558.75	659.75
Sales, Administration And Other Expenses	44	3803.60	3801.26
Total Expenses		66016.28	99844.32
Profit/(Loss) Before Tax		3777.65	9344.73
Tax Expense/ Benefits			
Current Income Tax		289.15	1614.66
Deferred Tax	26	(121.76)	2012.89
Net Profit/(Loss) For The Year After Tax		3610.27	5717.18

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(Rs. In Lacs.)

Particulars	Note No	As On 31.03.2025	As On 31.03.2024
Other Comprehensive Income	45		
A i) Items That Will Not Be Reclassified To Profit Or Loss		(9.33)	17.55
ii) Income Tax Relating To Items That Will Not Be Reclassified To Profit Or Loss		2.67	(5.02)
Total (A)		(6.66)	12.53
B i) Items That Will Be Reclassified To Profit Or Loss		(173.34)	(178.20)
ii) Income Tax Relating To Items That Will Be Reclassified To Profit Or Loss		0.00	0.00
Total (B)		(173.34)	(178.20)
Total Other Comprehensive Income / (Loss) (A+B)		(180.01)	(165.67)
Total Comprehensive Income / (Loss)		3430.26	5551.51
Earnings Per Equity Share (EPS)			
Basic Earnings Per Equity Share		3.56	5.76
Diluted Earnings Per Equity Share		3.56	5.76
Face Value Per Equity Share			
NOTES FORMING PART OF THE FINANCIAL			

Significant Accounting Policies and Notes To The Financial Statements

1, 2 & 3

Signed in terms of our report of even date annexed

For Ravi Sharma & Company
Chartered Accountants
Firm's Registration No. 015143C

For and on behalf of Board of Directors
OM INFRA LIMITED

CA Sourabh Jain
(Partner)
M.No 431571
Dated : 30.05.2025
Place : Delhi
UDIN: 25431571BMOLUM2167

Dharam Prakash Kothari
(Chairman)
(DIN:00035298)

Vikas Kothari
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Sunil Kothari
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S.K.Jain
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(Company
Secretary)

OM INFRA LIMITED

CIN: L27203RJ1971PLC003414 Email :- info@ommetals.com

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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	0.00	0.00
	2831.42	3082.99
Less:-		
Interest Receipt	379.02	2259.34
Profit on Sale of Property, Plant & Equipment or	1106.05	1.74
Profit on sale of Shares and Mutual Fund	0.00	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	5090.02	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 Property and Intangible Assets	1414.49	91.93
Purchase of Property, Plant and Equipment,Capital WIP, Investment Property and Intangible Assets	(195.40)	(900.62)
Sale of Investments	48.54	0.00
Purchase of Investments	0.00	(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

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2nd Floor, A-Block, Om Tower Church Road, Mi Road, Jaipur, Rajasthan, India, 302001

(Rs. In Lacs.)

PARTICULARS	Year Ended	
	As On 31.03.2025	As On 31.03.2024
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	0.00
Increase/(Decrease) of Other Non Current Financial	261.14	(350.75)
Interest And Bank Commission paid	(2179.85)	(2375.64)
Dividend Paid	(481.52)	(481.52)
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	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 short term loans and advances from banks as follows :

Particulars	As On 31.03.2025	As On 31.03.2024
Balances with Banks		
On Current Account	2047.38	1112.51
On Term Deposit accounts with maturity less than 3	478.98	464.07
Cash in Hand	23.91	15.98
	2550.27	1592.55

Non Cash Expenses and Adjustments		
Gratuity & Leave Encashment	19.40	2.60
	19.40	2.60

OM INFRA LIMITED

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Non Cash Income and other Adjustments		
Fair Value Loss	0.00	17.55
Share of Profit and loss from partnership firm	4.36	3.02
Gain On Derecognition of Rou Assets and Lease Liability	29.59	0.00
	33.95	20.57

Working Capital Changes		
(Increase)/Decrease Of Inventories	634.07	3237.43
(Increase)/Decrease Of Trade And Other Receivable	(4811.49)	400.50
(Increase)/Decrease Of Other Current Financial Assets	(27.62)	53.34
(Increase)/Decrease Of Other Current Assets	163.37	1857.99
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 Equivalents	221.32	(1127.44)
Increase/(Decrease) Of Other Current Liabilities	(1932.49)	(4264.69)
	(3725.95)	(4624.14)

Other Adjustments		
(Increase)/Decrease Of Other Non Current Assets	(15.89)	(10.41)
Increase/(Decrease) of Other Non Current Liabilities	(205.57)	125.57
	(221.45)	115.16

2. The previous year's figures have been reCompanyed, rearranged wherever necessary in order to confirm to current year's presentation

Significant Accounting Policies and Notes to the financial

1,2 & 3

Statement of Cash Flows has been prepared under the indirect method as set out in the IND AS 7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting Standard) Rules, 2015

For Ravi Sharma & Company
Chartered Accountants
Firm`s Registration No. 015143C

For and on behalf of Board of Directors
OM INFRA LIMITED

CA Sourabh Jain
(Partner)
M.No 431571
Dated : 30.05.2025
Place : Delhi
UDIN: 25431571BMOLUM2167

Dharam Prakash Kothari
(Chairman)
(DIN:00035298)

Vikas Kothari
(MD & CEO)
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Sunil Kothari
(Vice Chairman
(DIN : 00220940)

S.K.Jain
(CFO)

Reena Jain
(Company
Secretary)

OM INFRA LIMITED

CIN: L27203RJ1971PLC003414 Email :- info@ommetals.com

2nd Floor, A-Block, Om Tower Church Road, Mi Road, Jaipur, Rajasthan, India, 302001

Statement Of Changes In Equity As At 31st March, 2025**A. Equity Share Capital**

Particulars	As at 01.04.2023	Movement during the year	As at 31.03.2024	Movement during the year	As at 31.03.2025
Share Capital	963.04	0.00	963.04	0.00	963.04

B. Other Equity

Particulars	Reserve & Surplus				Other Comprehensive Income			Total
	Capital Reserve	Security Premium Reserve	General Reserve	Retained Earnings	Acturial loss	Share valuation	FCTR	
Balance as on 01.04.2023	12318.11	12247.65	2450.00	42360.94	(25.37)	4.42	(635.82)	68719.92
Profit For The Year				5717.18				5717.18
Other Comprehensive Income For The Year					14.76	2.79	(178.20)	(160.66)
Deferred Tax On OCI					(4.22)	(0.80)		(5.02)
Dividend				(481.52)				(481.52)
Balance as on 31.03.2024	12318.11	12247.65	2450.00	47596.61	(14.84)	6.42	(814.03)	73789.91
Profit For The Year				3610.27			613.02	4223.29
Other Comprehensive Income For The Year					(8.55)	(0.78)	(173.34)	(182.68)
Deferred Tax On OCI					2.45	0.22		2.67
Dividend				(481.52)				(481.52)
Reserve transfer of JV'S				(613.02)				(613.02)
Balance as on 31.03.2025	12318.11	12247.65	2450.00	50112.34	(20.94)	5.86	(374.35)	76738.65

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NOTES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2025 AND STATEMENT OF PROFIT AND LOSS AND ALSO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2025

1 Company Overview:

Om Infra Limited (Company) is in the field of turnkey execution - from design, detail engineering, manufacture, supply, installation, testing and commissioning of complete range of Hydro mechanical equipment of hydroelectric power and irrigation projects with its manufacturing facilities located at Kota Rajasthan and project sites.

Om Infra Limited is a Public Limited company registered under Companies Act, 1956, listed in Bombay Stock Exchange and National Stock Exchange. The registered office of company is situated at 2nd Floor, A-Block, Om Tower Church Road, MI Road Jaipur Rajasthan- 302001.

2 Statement of Significant Accounting Policies:

2.01 Statement of Compliance:

Standalone Financial Statements have been prepared in accordance with the accounting principles generally accepted in India including Indian Accounting Standards (Ind AS) prescribed under the section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Accounting Standards) Amendment Rules, 2016.

The aforesaid financial statements have been approved by the Board of Directors in the meeting held on 30th May, 2025.

2.02 Basis of Preparation and Presentation:

The Standalone Financial Statements have been prepared on the historical cost basis except for certain financial instruments measured at fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid for transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for share-based payment transactions that are within the scope of Ind AS 102, leasing transactions that are within the scope of Ind AS 17, and measurements that have some similarities to fair value but are not fair value, such as net realizable value in Ind AS 2 or value in use in Ind AS 36.

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In addition, for financial reporting purposes, fair value measurements are categorized into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurements in its entirety, which are described as follows:

Level 1 input are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;

Level 2 inputs are inputs, other than quoted prices included within level 1, that are observable for the asset or liability, either directly or indirectly; and

Level 3 inputs are unobservable inputs for the asset or liability.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

As the year-end figures are taken from the source and rounded to the nearest digits, the figures reported for the previous quarters might not always add up to the year figures reported in the statement.

2.03 Use of Estimates & Judgements:

- (a) The preparation of the financial statements in conformity with Ind AS requires the Management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. The application of accounting policies that require critical accounting estimates involving complex and subjective judgments and the use of assumptions in these financial statements have been disclosed. Accounting estimates could change from period to period.

Actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

(b) Estimation of uncertainties relating to the global health pandemic from COVID-19.

The Company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of receivables, unbilled revenues and investment in subsidiaries. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company, as at the date of approval of these financial statements has used internal and external sources of information including credit reports and related information, economic forecasts. The Company has performed sensitivity analysis on the assumptions used and based on current estimates expects the carrying amount of these assets will be recovered. The impact of COVID-19 on the Company's financial statements may differ from that estimated as at the date of approval of these financial statements.

OM INFRA LIMITED**CIN: L27203RJ1971PLC003414 EMAIL: info@ommetals.com****2nd Floor, A-Block, Om Tower Church Road, MI Road, JAIPUR, Rajasthan, INDIA, 302001****2.04 Basis of Classifications of Current and Non-Current:**

All the assets and liabilities have been classified as current or non-current in the balance sheet.

An asset has been classified as current if (a) it is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycle; or (b) it is held primarily for the purpose of being traded; or (c) it is expected to be realized within twelve months after the reporting date; or (d) it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date. All other assets have been classified as non-current.

A liability has been classified as current when (a) it is expected to be settled in the Company's normal operating cycle; or (b) it is held primarily for the purpose of being traded; or (c) it is due to be settled within twelve months after the reporting date; or (d) the Company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date. All other liabilities have been classified as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

2.05 Recent Accounting Pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2025, MCA has not notified any new standards or amendments to the existing standards applicable to the Company.

2.06 Revenue Recognition:

Company mainly derives business from executing turnkey projects and sale of goods and services. Company is also in the business of real estate sector, manufacturing of plastic caps and hotel business activities.

Effective April 1, 2018, the Company adopted Ind AS 115 "Revenue from Contracts with Customers" using the cumulative catch-up transition method, applied to contracts that were not completed as of April 1, 2018. In accordance with the cumulative catch-up transition method, the comparatives have not been retrospectively adjusted. The following is a summary of new and/or revised significant accounting policies related to revenue recognition. Refer Note 1 "Significant Accounting Policies," in the Company's 2018 Annual Report for the policies in effect for revenue prior to April 1, 2018. The effect on adoption of Ind AS 115 was insignificant.

IND AS 115 lays down five step model for revenue recognition which is as follows:

- 1 Identify contract with customer
- 2 Identify performance obligations
- 3 Determine transaction price
- 4 Allocate transaction price to different performance obligations
- 5 Revenue recognition

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A. Engineering Segment

Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration we expect to receive in exchange for those products or services.

• Sale of Goods or Services

In case of sale of goods performance obligation is satisfied when control is transferred to customer and recoverability of amount is probable. Transaction price is same as invoice value excluding taxes. Revenue is recognized as and when performance obligation is satisfied.

In case of sale of service performance obligation is satisfied when work is executed, customer approves the work performed and recoverability of amount is probable. Transaction price is same as invoice value excluding taxes. Revenue is recognized as and when performance obligation is satisfied.

The company accounts for discounts and pricing incentives to customers as a reduction of revenue based on the ratable allocation of the discounts/ incentives to each of the underlying performance obligation that corresponds to the progress by the customer towards earning the discount/ incentive. Such situation generally does not arise in company.

• Accounting of Turnkey Projects

Turnkey projects includes building of dam, canals, power house boards building dam gates etc. in executing turnkey projects many revenue emerges like direct contracts price which is mentioned, claims for arbitrations, or any other income related to projects.

In item rate contracts, the Company has applied the guidance in Ind AS 115, Revenue from contract with customer, by applying the revenue recognition criteria for each distinct performance obligation.

As company's major revenue comes through tendering of projects. Generally different set of performance obligations are already identified in tenders for which company has to quote separate price for each performance obligations. So performance obligations are identified at preliminary stage. Transaction price for each performance obligation is allocated in contract itself.

Performance obligation is satisfied when project authority approves the work and issue running bill on account of service or goods supplied by the company.

Revenue is recognized over a period of time using output method, Milestone Method. Milestone is being approved by the project awarding authority by issuing running bill against work executed by the company.

Variable considerations like escalation/claims/ arbitration or any incentives cannot be identified at initial level. Though provision of variable consideration is always forms part of contract with customer but as per past experience of company, variable consideration is very fluctuating and depends on the current work execution by the company. Determination of variable consideration is quite a complex task because it cannot be measured reliably and variable consideration is not directly related to each performance obligation.

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In such situation performance obligations is being satisfied when project authorities approved the bill or paid the bills issued by company. After which revenue is recognized on the basis of bills approved.

In case of some claims filed by company which is being approved by third party authority like arbitrator/ courts, then such claims are accounted and revenue recognized only when order from third party is in favor of company unconditionally and project authority doesn't have any further right to appeal in higher courts.

Contract modifications, either to the contract scope or contract price are accounted for when additions, deletions or changes are approved either of the parties. The accounting for modifications of contracts involves assessing whether the work added to an existing contract is distinct and whether the pricing is at the standalone selling price. Work added that are not distinct are accounted for on a cumulative catch up basis, while those that are distinct are accounted for prospectively, either as a separate contract, if the additional services are priced at the standalone selling price, or as a termination of the existing contract and creation of a new contract if not priced at the standalone selling price.

• Trade Receivables and Contract Balances

The company classifies the right to consideration in exchange for deliverables as either a receivable or as unbilled revenue.

A receivable is a right to consideration that is unconditional upon passage of time. Revenue for time and material contracts are recognized as related service are performed. Revenue for fixed price maintenance contracts is recognized on a straight line basis over the period of the contract. Revenues in excess of billings is recorded as unbilled revenue and is classified as a financial asset for these cases as right to consideration is unconditional upon passage of time.

Invoicing in excess of earnings is classified as unearned revenue.

Trade receivable and unbilled revenues are presented net of impairment in the Balance Sheet.

B. Accounting of Realestate Transactions

- (i) Revenue from real estate projects – The Company derives revenue, primarily from sale of properties comprising of both commercial and residential units. Revenue from sale of constructed properties is recognised at a 'Point of Time', when the Company satisfies the performance obligations, which generally coincides with completion/ possession of the unit. To estimate the transaction price in a contract, the Company adjusts the contracted amount of consideration to the time value of money if the contract includes a significant financing component.
- (ii) The revenue on account of interest on delayed payment by customers and expenditure on account of compensation / penalty for project delays are accounted for at the time of acceptance / settlement with the customers due to uncertainties with regard to determination of amount receivable / payable.
- (iii) Amount received on booking is classified as contract liabilities and shown in balance sheet as current or non-current as classification permits.
- (iv) Eligible expenses incurred for building of real estate units/flats are capitalized and shown as inventory as Work in progress stock.

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C. Accounting for Joint Arrangements Contracts:-

- (a) Under Ind AS 111, Joint arrangement, Investment in joint arrangements are classified as either joint operations or joint ventures. The classification depends on the contractual rights or obligations of each investor, rather than the legal structure of the joint arrangement. Company has both joint operations and joint ventures.

(i) Joint Operations

Company recognize its direct right to the asset, liability, revenue and expenses of joint operations and its share of any jointly held or incurred assets, liability, revenue and expenses in standalone financial statements.

(ii) Joint Ventures

Joint ventures are accounted for using the equity method in consolidated financial statements. Such investments after being recognized at cost in standalone financial statements.

(b)

- (i) In respect of contract executed in joint ventures under profit sharing arrangement (Assessment as AOP/Firm under Income Tax Laws) , the services rendered to the Joint Ventures are accounted as income on accrual basis. The profit/Loss is accounted for, as and when it is determined by the Joint Venture and the net investment in the Joint venture is reflected as investment, loans and advance or current liabilities.

- (ii) Profit from those joint ventures which are Firms, are accounted directly in investment accounts and respective investment get increased.

2.07 Other Income:

a) Dividend and Interest Income:-

Revenue is recognized when the shareholder's right to receive payment is established (provided that it is probable that the economic benefit will flow to the company and the amount of income can be measured reliably). Dividend from subsidiaries is recognized even if the same is declared after the balance sheet date but pertains to period on or before the date of balance sheet as per the Companies Act., 2013.

Interest income from a financial asset is recognized when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on, time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

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2.08 Leases:

A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Company as a lessee

The Company accounts for each lease component within the contract as a lease separately from non-lease components of the contract and allocates the consideration in the contract to each lease component on the basis of the relative stand-alone price of the lease component and the aggregate stand-alone price of the non-lease components.

The Company recognises right-of-use asset representing its right to use the underlying asset for the lease term at the lease commencement date. The cost of the right-of-use asset measured at inception shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date less any lease incentives received, plus any initial direct costs incurred and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset or restoring the underlying asset or site on which it is located. The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of the lease liability. The right-of-use assets is depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment.

Right-of-use assets are tested for impairment whenever there is any indication that their carrying amounts may not be recoverable. Impairment loss, if any, is recognised in the statement of profit and loss.

The Company measures the lease liability at the present value of the lease payments that are not paid at the commencement date of the lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Company uses incremental borrowing rate. For leases with reasonably similar characteristics, the Company, on a lease by lease basis, may adopt either the incremental borrowing rate specific to the lease or the incremental borrowing rate for the portfolio as a whole. The lease payments shall include fixed payments, variable lease payments, residual value guarantees, exercise price of a purchase option where the Company is reasonably certain to exercise that option and payments of penalties for terminating the lease, if the lease term reflects the lessee exercising an option to terminate the lease. The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made and remeasuring the carrying amount to reflect any reassessment or lease modifications or to reflect revised in-substance fixed lease payments. The company recognises the amount of the re-measurement of lease liability due to modification as an adjustment to the right-of-use asset and statement of profit and loss depending upon the nature of modification. Where the carrying amount of the right-of-use asset is reduced to zero and there is a further reduction in the measurement of the lease liability, the Company recognises any remaining amount of the re-measurement in statement of profit and loss.

The Company has elected not to apply the requirements of Ind AS 116 Leases to short-term leases of all assets that have a lease term of 12 months or less and leases for which the underlying asset is of low value. The lease payments associated with these leases are recognized as an expense on a straight-line basis over the lease term.

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At the inception of the lease the Company classifies each of its leases as either an operating lease or a finance lease. The Company recognises lease payments received under operating leases as income on a straight-line basis over the lease term. In case of a finance lease, finance income is recognised over the lease term based on a pattern reflecting a constant periodic rate of return on the lessor's net investment in the lease. When the Company is an intermediate lessor it accounts for its interests in the head lease and the sub-lease separately. It assesses the lease classification of a sub-lease with reference to the right-of-use asset arising from the head lease, not with reference to the underlying asset. If a head lease is a short term lease to which the Company applies the exemption described above, then it classifies the sub-lease as an operating lease.

If an arrangement contains lease and non-lease components, the Company applies Ind AS 115 Revenue from contracts with customers to allocate the consideration in the contract.

The incremental borrowing rate applied to lease liabilities created after April 1, 2022 is 11%.

2.09 Foreign Currency Transaction:

The Functional and reporting currency of the company is INR. Transactions other than functional currency are treated as foreign currency transactions.

(i) Initial Recognition

Foreign currency transactions are recorded in the functional currency, by applying to the foreign currency amount the exchange rate between the functional currency and the foreign currency at the date of the transaction.

(ii) Conversion

Foreign currency monetary items are reported using the closing rate. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.

(iii) Treatment of Exchange Differences

Exchange differences arising on settlement/restatement of short term foreign currency monetary assets and liabilities of the Company are recognized as income or expense in the Statement of Profit and Loss.

Exchange differences arising on long-term foreign currency monetary items related to acquisition of a fixed asset are capitalized and depreciated over the remaining useful life of the asset. Exchange differences arising on other long-term foreign currency monetary items are accumulated in the "Foreign Currency Monetary Translation Account" and amortized over the remaining life of the concerned monetary item.

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(iv) Translation of Foreign operation

The results and financial position of a foreign operation (none of which has the currency of a hyperinflationary economy) that have a functional currency different from the presentation currency are translated into the presentation currency as follows:

- Assets and liabilities for each balance sheet presented (i.e. including comparatives) are translated at the closing rate at the date of that balance sheet;
- Income and expenses for each statement of profit and loss presented (i.e. including comparatives) are translated at average exchange rates; and
- All resulting exchange differences have been recognised in other comprehensive income.

On disposal of a foreign operation, the associated exchange differences are re-classified to profit or loss, as part of the gain or loss on disposal.

2.10 Borrowing Costs:

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use.

All other borrowing costs are recognized in the Statement of Profit and Loss in the period in which they are incurred.

The Company determines the amount of borrowing costs eligible for capitalization as the actual borrowing costs incurred on that borrowing during the period less any interest income earned on temporary investment of specific borrowings pending their expenditure on qualifying assets, to the extent that an entity borrows funds specifically for the purpose of obtaining a qualifying asset. In case if the Company borrows generally and uses the funds for obtaining a qualifying asset, borrowing costs eligible for capitalization are determined by applying a capitalization rate to the expenditures on that asset.

The Company suspends capitalization of borrowing costs during extended periods in which it suspends active development of a qualifying asset.

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2.11 Retirement and Other Employee Benefits:

Defined Contribution Plans

(a) Payment to defined contribution retirement benefit plans are recognized as an expense when employees, as certified by board of directors have rendered service entitling them to the contributions.

(b) Provident fund of the Company is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as expenditure, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid.

(c) Pension Fund of the Company is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as expenditure, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid.

Defined Benefit Obligation Plans

For defined benefit obligation plants, the cost of providing benefits is determined using the projected unit credit method, with actuarial valuations being carried out at the end of each annual reporting period. Remeasurement, comprising actuarial gains and losses, the effects of changes to the assets, ceiling(if applicable) and the return on plan assets (excluding interest) is reflected immediately in the statement of financial position with a charge or credit recognised in other comprehensive income in the year in which they occur. Remeasurement recognised in OCI is reflected immediately in retained earnings will not be classified to profit & loss. Net interest is calculated by applying the discount rate to the net defined liability/asset. Defined benefit costs are categorized as follows:

- 1.) Service costs (including current service cost, past service cost as well as gains and losses on curtailment and settlements).
- 2.) Net interest expense or income
- 3.) Remeasurement

(d) Gratuity liability is a defined benefit obligation of the company. The Company provides for gratuity to employees as calculated by actuarial valuer. The benefit is in the form of Lump sum payments to vested employees on resignation, retirement, on death while in employment or on termination of employment of and amount equivalent to 15 days basic salary payable to each completed year of services. Vesting occurs upon completion of 5 years of services. The company has not made annual contributions to funds administered by trustees or managed by insurance companies.

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(e) Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. The Company presents the entire leave as a non-current liability in the balance sheet.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefits expense in the statement of profit and loss.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognized in the period in which they occur, directly in other comprehensive income and such re-measurement gain / (loss) are not reclassified to the statement of profit and loss in the subsequent periods. They are included in retained earnings in the statement of changes in equity.

2.12 Taxation:

Tax expense comprises of current tax, deferred tax and Dividend Tax which are described as follows -:

(a) Current Tax

Current tax is measured after providing deductions under chapter VI A of Income Tax Act, 1961 and making adjustments of ICDS prescribed under Income Tax Act, 1961 at the amount expected to be paid to the tax authorities, using the applicable tax rates. Current tax is calculated using tax rates that have been enacted or substantively enacted by the end of reporting period. Current Tax is generally charged to profit & loss except when they relate to items which are recognized in other comprehensive income or equity.

(b) Deferred Tax

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognized for all taxable temporary differences. Deferred tax assets are generally recognized for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

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Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Deferred Tax is generally charged to profit & loss except when they relate to items which are recognized in other comprehensive income or equity.

Deferred tax asset and deferred tax liabilities are off-set if a legally enforceable right exist to set-off current tax asset against current tax liabilities and the deferred taxes relates to the same taxable entity and the same taxation authority.

2.13 Property, Plant and Equipment:

(a) **Property, Plant and Equipment** is recognized when it is probable that future economic benefits associated with the items will flow to the company and the cost of the item can be measured reliably.

The cost of Property Plant & Equipment comprises its purchase price net of any trade discounts and rebates, any import duty and other taxes any directly attributable expenditure on making the asset ready for its intended use including relevant borrowing cost for qualifying asset. Expenditure incurred after Property Plant & Equipment have been put into operation such as repair & maintenance are charged to the statement of Profit & Loss in the year in which the costs are incurred, Major shutdown and overhaul expenditure are capitalized as the activities undertaken improves the economic benefit expected to arise from the assets.

Assets in the course of construction are capitalized in the assets under construction account. At the point when the asset is operating at management's intended use, the cost of construction is transferred to the appropriate category of the **Property, Plant and Equipment** and depreciation commences. Cost associated with the commissioning of the asset and any obligatory decommissioning costs are capitalized where the asset is available for use but incapable of operating at normal levels until a year of commissioning has been completed. Revenue generated from production during the trial period capitalized.

Capital subsidy received against specific assets is reduced from the value of relevant **Property, Plant and Equipment**.

(b) Free hold land is carried at historical cost.

(c) Leasehold land is not amortized as all leasehold land is on 99 years lease with local authority and such leasehold land is outside the scope of Ind AS-16.

Items of stores and spares that meet the definition of property, plant and equipment are capitalized at cost. Otherwise, such items are classified as inventories.

An item of **Property, Plant and Equipment** is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of asset. Any gain or loss arising on the disposal or retirement of an item of **Property, Plant and Equipment** is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in statement of profit & loss.

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Depreciation and Estimates

Depreciable amount for assets is the cost of an asset, or other amount substituted for costs, less its estimated residual value. Depreciation is recognized so as to write off the cost of asset (other than free hold land and lease hold land having 99 years of lease and properties under construction) less their residual values (after considering the restoration cost) over their useful lives using Written down value method as prescribed in schedule II of companies act, 2013.

2.14 Intangible Assets:

Intangible assets (which comprises of software acquired (useful life 3-5 years)) and depreciation /amortization on WDV method as per Companies Act 2013 and impairment losses if any.

Amortization is recognized on a written down value basis over their estimated useful lives. The estimated useful life and amortization method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

2.15 Capital Work in Progress:

Capital work in progress are stated at cost and inclusive of preoperative expenses, project development expenses etc.

2.16 Impairment of Property, Plant & Equipments and Intangible Assets:

At the end of each reporting year, the company reviews the carrying amount of its tangible and intangible assets to determine whether there is any indication that those assets are suffered an impairment loss. If any such indication exists the recoverable amount of the asset is estimated in order to determine the extent of impairment loss (if any). Where it is not possible to estimate the recoverable amount of the individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs. Where a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating unit or otherwise they are allocated to the smallest group of cash-generating unit for which a reasonable and consistent allocation basis can be identified.

Recoverable amount is the higher of fair value less cost to sell and value in use. In assessing value in use the estimated future cash flow are discounted to their present value using pretax discount rate that reflects current market assessment if the time value of money and the risk specific to the asset for which the estimates of future cash flows have not been adjusted.

An impairment loss is recognized in the Statement of Profit and Loss whenever the carrying amount of an asset or a cash-generating unit exceeds its recoverable amount. A previously recognized impairment loss is increased or reversed depending on changes in circumstances.

However the carrying value after reversal is not increased beyond the carrying value that would have prevailed by charging usual depreciation if there was no impairment.

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2.17 Inventories:

Inventories are stated at the lower of cost or net realizable value, details as follows:-

Raw Material, stores & spares, Components,	Cost includes cost of purchase and other costs incurred in bringing the inventories to the present location and condition.
Process Stocks and finished goods	Cost for this purpose includes direct material cost, labor cost plus appropriate share of manufacturing overheads allocated on absorption cost basis.(excluding borrowing cost)
Work In progress in case of Real Estate Projects	Cost for this purpose includes Land, borrowing costs, direct material cost, labor cost plus appropriate share of manufacturing overheads allocated on absorption cost basis.(excluding borrowing cost)

Costs of inventories are determined on FIFO basis. Net realizable value is estimated selling price in the ordinary course of business.

Goods in transit are stated at actual cost and freight if any.

2.18 Investment in Subsidiaries and Joint Venture:

Investment in subsidiaries is carried at deemed cost in the separate financial statements.

Investment in joint ventures and associates are valued at cost after adjusting impairment.

2.19 Provisions, Contingent Liabilities & Assets:

A Provision is recognized when an enterprise has a present obligation as a result of past event, it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not disclosed to its present value and are determined based on best management estimate taking into account the risks and uncertainties surrounding the obligation required to settle the obligation at the balance sheet date.

These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

A contingent liability is a possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the enterprise or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation.

A contingent asset is a possible asset that arises from past events the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the enterprise.

Contingent liabilities and assets are not recognized but are disclosed in the notes.

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2.20 Financial Instruments:

Financial assets and financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instruments. Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

Financial Assets:

(a) Classification: The Company classifies its financial assets in the following measurement categories:

- those to be measured subsequently at fair value (either through other comprehensive income, or through profit or loss), and
- those measured at amortised cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

(b) Initial Recognition: Financial assets are recognised initially at fair value considering the concept of materiality. Transaction costs that are directly attributable to the acquisition of the financial asset (other than financial assets at fair value through profit or loss) are added to the fair value measured on initial recognition of financial assets.

(c) Subsequent Measurement of Financial Assets: Financial assets are subsequently measured at amortized cost if they are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through other comprehensive income (FVTOCI): Financial assets are subsequently measured at fair value through other comprehensive income (FVTOCI), if it is held within a business model whose objective is achieved by both from collection of contractual cash flows and selling the financial assets, where the assets' cash flows represent solely payments of principal and interest. Further equity instruments where the Company has made an irrevocable election based on its business model, to classify as instruments measured at FVTOCI, are measured subsequently at fair value through other comprehensive income.

(d) Impairment of Financial Assets: The Company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortized cost and FVTOCI debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

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(e) Derecognition of Financial Assets: A financial asset is primarily derecognised when:

- The rights to receive cash flows from the asset have expired, or
- The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognise the transferred asset to the extent of the Company's continuing involvement. In that case, the Company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Financial Liabilities:

(a) Classification: The Company classifies its financial liabilities in the following measurement categories:

- Those to be measured subsequently at fair value through profit or loss, and
- Those measured at amortized cost using the effective interest method. The classification depends on the entity's business model for managing the financial liabilities and the contractual terms of the cash flows.

(b) Initial Recognition: Financial liabilities are recognized at fair value on initial recognition considering the concept of materiality. Transaction costs that are directly attributable to the issue of financial liabilities that are not at fair value through profit or loss are reduced from the fair value on initial recognition.

(c) Subsequent Measurement of Financial Liabilities: The measurement of financial liabilities depends on their classification, as described below:

Amortised cost: After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the Effective interest rate (EIR) method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortization process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the statement of profit and loss.

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(d) Derecognition of Financial Liabilities: A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the Derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

Offsetting of Financial Instruments

The Company offsets a financial asset and a financial liability when it currently has a legally enforceable right to set off the recognized amounts and the Company intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

2.21 Fair Value Measurement:

The Company measures financial instruments, such as, equity instruments at fair value at each reporting date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2- Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

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- Level 3- Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognized in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

The Company's management determines the policies and procedures for both recurring fair value measurement, such as instruments and unquoted financial assets measured at fair value, and for non-recurring measurement, such as assets held for disposal in discontinued operation.

At each reporting date, the management analyses the movements in the values of assets and liabilities which are required to be re-measured or re-assessed as per the Company's accounting policies. For this analysis, the management verifies the major inputs applied in the latest valuation by agreeing the information in the valuation computation to contracts and other relevant documents.

The management also compares the change in the fair value of each asset and liability with relevant external sources to determine whether the change is reasonable.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

This note summarizes accounting policy for fair value. Other fair value related disclosures are given in the relevant notes.

2.22 Non-Current Asset Held for Sale and Discontinued Operations

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. The criteria for held for sale is regarded met only when the assets is available for immediate sale in its present condition, subject only to terms that are usual and customary for sale of such assets, its sale is highly probable; and it will genuinely be sold, not abandoned.

Non-current assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell, except for assets such as deferred tax assets.

An impairment loss is recognised for any initial or subsequent write-down of the asset to fair value less costs to sell. A gain is recognised for any subsequent increases in fair value less costs to sell of an asset (or disposal group), but not in excess of any cumulative impairment loss previously recognised. A gain or loss not previously recognised by the date of the sale of the non-current asset (or disposal group) is recognised at the date of de-recognition.

Property, plant and equipment and intangible assets once classified as held for sale are not depreciated or amortized.

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A discontinued operation is a component of an entity that either has been disposed of, or is classified as held for sale, and:

- represents a separate major line of business or geographical area of operations,
- is part of a single coordinated plan to dispose of a separate major line of business or geographical area of operations.

Non-current assets classified as held for sale and the assets of a disposal group classified as held for sale are presented separately from the other assets in the balance sheet. The liabilities of a disposal group classified as held for sale are presented separately from other liabilities in the balance sheet.

Discontinued operations are excluded from the results of continuing operations and are presented as profit or loss before / after tax from discontinued operations in the statement of profit and loss.

2.23 Segment Reporting and Accounting Policies

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. Chief operating decision maker review the performance of the Company according to the nature of products manufactured traded and services provided, with each segment representing a strategic business unit that offers different products and serves different markets. The analysis of segments is based on the activities performed by each segment.

The Company prepares its segment information in conformity with the accounting policies adopted for preparing and presenting financial statements of the Company as a whole.

2.24 Cash and Cash Equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

2.25 Earnings per Share

(a) Basic EPS

Basic EPS is calculated by dividing the profit attributable to shareholders by the weighted average number of shares outstanding during financial year adjusted for bonus elements in the equity shares issued during the year.

(b) Diluted EPS

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

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3 Key Sources of Estimation Uncertainty and Critical Accounting Judgements

In the course of applying the policies outlined in all notes under section 2 above, the Company is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future period, if the revision affects current and future period.

Key Sources of Estimation Uncertainty

(i) Useful lives of property, plant and equipment

Management reviews the useful lives of property, plant and equipment at least once a year. Such lives are dependent upon an assessment of both the technical lives of the assets and also their likely economic lives based on various internal and external factors including relative efficiency and operating costs. Accordingly, depreciable lives are reviewed annually using the best information available to the Management.

(ii) Impairment of property plant and equipment

Determining whether the property, plant and equipment are impaired requires an estimate in the value in use of plant and equipment. The value in use calculation requires the Management to estimate the future cash flows expected to arise from the property, plant and equipment and a suitable discount rate in order to calculate present value. When the actual cash flows are less than expected, a material impairment loss may arise.

(iii) Provisions and liabilities

Provisions and liabilities are recognized in the period when it becomes probable that there will be a future outflow of funds resulting from past operations or events that can reasonably be estimated. The timing of recognition requires application of judgment to existing facts and circumstances which may be subject to change. The amounts are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

(iv) Impairment of investments in joint ventures and associate

Determining whether the investments in joint ventures and associate are impaired requires an estimate in the value in use of investments. In considering the value in use, the Management have anticipated the future commodity prices, capacity utilization of plants, operating margins, and availability of infrastructure, discount rates and other factors of the underlying businesses / operations of the investee companies. Any subsequent changes to the cash flows due to changes in the above mentioned factors could impact the carrying value of investments.

OM INFRA LIMITED**CIN: L27203RJ1971PLC003414 EMAIL: info@ommetals.com****2nd Floor, A-Block, Om Tower Church Road, MI Road, JAIPUR, Rajasthan, INDIA, 302001****(v) Contingencies**

In the normal course of business, contingent liabilities may arise from litigation and other claims against the Company. Potential liabilities that are possible but not probable of crystallizing or are very difficult to quantify reliably are treated as contingent liabilities. Such liabilities are disclosed in the notes but are not recognized.

(vi) Fair value measurements

When the fair values of financial assets or financial liabilities recorded or disclosed in the financial statements cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the DCF model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values. Judgments include consideration of inputs such as liquidity risk, credit risk and volatility.

(vii) Taxes

Deferred tax assets are recognized for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilized. Significant management judgment is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

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NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET As On 31.03.2025

4 Property, Plant & Equipment (As per Annexure 4.1)

(Rs. In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
Cost/Deemed Cost		
Opening Balance	9856.73	9234.22
Addition	85.80	900.62
Deduction	1066.38	278.11
Closing Balance	8876.14	9856.73
Accumulated Depreciation and Impairment		
Opening Balance	4133.15	3659.99
Depreciation Expenses	535.13	616.08
Deduction	840.64	142.92
Closing Balance	3827.64	4133.15
Carrying Value	5048.50	5723.58

Note :

All the freehold immovable properties are held in the name of the Company as at the balance sheet date.

In respect of Leasehold immovable properties and Right to use Assets in the financial statements as at balance sheet date, the lease agreements are in the name of the Company except below:

(Rs. In Lacs.)			
S.No	Particular	As On 31.03.2025	As On 31.03.2024
1	Temporary Labour Quarter/shed/hut and Faridabad unit are constructed on customer project site are not owned by the company and provision of depreciation/amortization made as per rules of the companies act(NET Block)	11.15	17.06
2	Land & Building not in the updated name of the company including property which is yet to be registered in the company's name (gross Block)	2100.00	2100.00
3	PPE Includes on which depreciation is being charged as per income tax act,1961.(Net Block)	123.43	140.94

Notes :

- 1 Certain Property Plant & Equipment are pledged against borrowings, the details relating to which have been described in Note 23 pertaining to borrowings.

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Annexure 4.1- Property, Plant & Equipment

(Rs.In Lacs.)

Particulars	Building/ Temp. Labour Quarter Shed	Tenancy Right/ Lease hold Land	Plant and Machinery	Furniture and Fixtures	Office Equipment	Electrical Fitting	A.C./ Cooler	Computer	Vehicles	Tangibles Total
Cost/Deemed cost										
As On 01.04.2023	3065.70	2129.29	3200.42	122.56	79.37	33.44	68.10	52.31	483.03	9234.22
Addition		24.46	723.49	12.88	7.41	0.00	4.44	10.67	117.28	900.62
Deduction	49.04	0.00	174.26	1.20	0.93	0.00	0.00	5.54	47.15	278.11
As On 31.03.2024	3016.65	2153.75	3749.65	134.24	85.85	33.44	72.54	57.44	553.16	9856.73
Addition			27.41	11.18	6.37		1.77	8.35	30.71	85.80
Deduction	333.30		648.76	3.47	8.67	25.36	38.80	8.02		1066.38
As On 31.03.2025	2683.36	2153.75	3128.30	141.95	83.55	8.08	35.50	57.77	583.87	8876.14
Accumulated Depreciation and Impairment										
As On 01.04.2023	1423.76	3.88	1659.73	67.25	60.80	30.42	62.68	36.16	315.30	3659.99
Depreciation expenses	169.98	0.00	358.45	15.20	7.99	0.33	1.68	12.69	49.76	616.08
Deduction	21.75	0.00	84.52	0.78	0.59	0.00	0.00	5.19	30.09	142.92
As On 31.03.2024	1571.99	3.88	1933.67	81.67	68.20	30.75	64.36	43.66	334.97	4133.15
Depreciation expenses	149.36		292.97	12.65	7.25	0.58	1.82	10.33	60.17	535.13
Deduction	271.76		488.80	2.88	8.16	23.81	37.80	7.43		840.64
As On 31.03.2025	1449.59	3.88	1737.85	91.44	67.29	7.52	28.38	46.56	395.14	3827.64
Carrying Value										
As On 31.03.2025	1233.77	2149.87	1390.45	50.51	16.27	0.56	7.13	11.21	188.73	5048.50
As On 31.03.2024	1444.67	2149.87	1815.98	52.57	17.65	2.69	8.18	13.78	218.19	5723.58
As On 01.04.2023	1641.94	2125.41	1540.69	55.31	18.57	3.01	5.42	16.16	167.73	5574.23
Useful Life of the Assets (Years)	(3-60)	30	15	10	6	10	5	3	(8-15)	
Method of Depreciation	NA	WDV	WDV	WDV	WDV	WDV	WDV	WDV	WDV	

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5 Investment Property (As per Annexure 5.1)

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Cost/Deemed Cost		
Opening Balance	5676.71	5676.71
Addition	109.61	0.00
Deduction	158.87	0.00
Closing Balance	5627.45	5676.71
Accumulated Depreciation and Impairment		
Opening Balance	0.60	0.60
Depreciation Expenses	0.00	0.00
Deduction	0.00	0.00
Closing Balance	0.60	0.60
Carrying Value	5626.86	5676.12

Note :

All the Freehold and lease hold immovable properties are held in the name of the Company as at the balance sheet date.

Disclosure pursuant to Ind AS 40 “Investment Property”

a) Amount recognised in the Statement of Profit and Loss for Investment Property:

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
1. Rental income derived from Investment Property (Om metal Auto private limited) (Exclusive of GST)	102.51	102.51
2. Rental income derived from Investment Property (Om Automotors Private Limited) (Exclusive of GST)	30.00	30.00

b) Fair market value of Investment property :

(Rs. In Lacs.)

S.No.	Particulars	As On 31.03.2025	As On 31.03.2024
1	F-99 , Vkia Jaipur, (1172 Sqm (P.Y. 1429.68 Sqm))	1769.87	1769.87
2	A21--22-Industrial Estate Kota	142.85	142.85
3	A-37-38 Industrial Estate Kota	142.85	142.85
4	B-26 Industrial Estate Kota	157.08	157.08
5	Special 1, IPI Kota (19753 SQM)	1580.24	1580.24
6	Special 1, IPI A Kota (11202 SQM)	2576.46	2576.46
7	Special 1, IPI A Kota (8686 SQM)	2300.18	2300.18
8	Residential cum Commercial Land, Deoli	0.00	627.69

Fair valuation taken same as last year as per valuation report by approved valuer.

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Annexure 5.1- Investment Property

(Rs.In Lacs.)

Particulars	Leasehold land	Leasehold Land Residential	Buildings (Owned)	Tangibles Total
<u>Cost/Deemed cost</u>				
As On 01.04.2023	4651.93	49.26	975.52	5676.71
Addition				0.00
Deduction				0.00
As On 31.03.2024	4651.93	49.26	975.52	5676.71
Addition		109.61		109.61
Deduction		158.87		158.87
As On 31.03.2025	4651.93	0.00	975.52	5627.45
<u>Accumulated Depreciation and Impairment</u>				
As On 01.04.2023	0.00	0.00	0.60	0.60
Depreciation expenses				0.00
Deduction				0.00
As On 31.03.2024	0.00	0.00	0.60	0.60
Depreciation expenses				0.00
Deduction				0.00
As On 31.03.2025	0.00	0.00	0.60	0.60
<u>Carrying Value</u>				
As On 31.03.2025	4651.93	0.00	974.93	5626.86
As On 31.03.2024	4651.93	49.26	974.93	5676.12
As On 01.04.2023	4651.93	49.26	974.93	5676.12
Useful Life of the Assets(Years)	NA	NA	30	
Method of Depreciation	NA	NA	WDV	

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6 Capital-Work-In-Progress (CWIP)

a) (Rs.In Lacs.)

As On 31.03.2025					
CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress					0
Projects temporarily suspended	0.00	0.00	0.00	97.97	97.97
Total CWIP	0.00	0.00	0.00	97.97	97.97

(b.) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its

CWIP	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project 1				
Project 2				

For Capital Work in Progress completion time and its cost to be incurred not estimated by management.

a) (Rs.In Lacs.)

As On 31.03.2024					
CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	0.00	0.00	0.00	76.42	76.42
Projects temporarily suspended	0.00	0.00	21.54	0.00	21.54
Total CWIP	0.00	0.00	21.54	76.42	97.97

(b.) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its

CWIP	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project 1				
Project 2				

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7 Intangible Assets

Software	(Rs. In Lacs.)
Cost/Deemed cost	
As On 31.03.2023	5.71
Addition	0.00
Deduction	0.00
As On 31.03.2024	5.71
Addition	0.00
Deduction	5.20
As On 31.03.2025	0.51
Accumulated Amortization and Impairment	
As On 31.03.2023	5.40
Amortization expenses	0.10
Deduction	0.00
As On 31.03.2024	5.51
Amortization expenses	0.00
Deduction	5.00
As On 31.03.2025	0.51
Carrying Value	
As On 31.03.2025	0.00
As On 31.03.2024	0.20
As On 31.03.2023	0.30
Useful Life of the assets (Range)	3
Method Of Amortization	WDV

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8 Right to Use Assets

The changes in the carrying value of right of use assets for the year ended March 31, 2025 are as follows:

Particulars	(Rs. In Lacs.)
<u>Reclassified on account of adoption of Ind AS 116</u>	
As On 31.03.2023	459.74
Addition	0.00
Deduction	0.00
As On 31.03.2024	459.74
Addition	188.33
Deduction	478.30
As On 31.03.2025	169.77
<u>Accumulated Amortization and Impairment</u>	
As On 31.03.2023	198.37
Amortization expenses	43.56
Deduction	0.00
As On 31.03.2024	241.93
Addition	106.23
Amortization expenses	23.62
Deduction	269.92
As On 31.03.2025	101.86
<u>Carrying Value</u>	
As On 31.03.2025	67.91
As On 31.03.2024	217.81
As On 31.03.2023	261.37

The break-up of current and non-current lease liabilities is as follows:

Particulars	As On 31.03.2025	As On 31.03.2024
Current lease liabilities	12.00	38.40
Non-current lease liabilities	26.69	108.78
	38.69	147.18

The details of the Contractual Maturities of Lease Liabilities as at March 31st 2025 on an undiscounted basis are as follows:

Particulars	2024-25	2023-24
Less than one year	12.00	28.80
One to five years	36.00	115.20
More than five years	0.00	0.00
	48.00	144.00

(i) Company has taken assets on leases which majorly include Land & Building and Machinery.

(ii) There are exemption provided by accounting standard for following leases as defined in para 5 of IND AS-116:

- a. Short term lease and
- b. Leases for which the underlying asset is of low value.

(iii) Under such exemption company booked expenses of Rs 2037.16 Lacs (P.Y. Rs. 1993.81 lacs) as Rental expenses and Machine Hiring.

(iv) Company has accounted as per guidance provided by Ind AS -116 and recognize Right to use assets and lease liability for which complete disclosure is provided in note no. 8.

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9 Investments (Non Current) (As Per Annexure 9.1)

Particular	(Rs. In Lacs.)	
	As On 31.03.2025	As On 31.03.2024
Investment in Equity Investments		
Joint Ventures / Associates (At cost or deemed cost)	47.50	47.50
Investment in Equity Instruments (Quoted)	11.45	16.22
Investment in Government securities (unquoted) (At Amortized Cost)	0.13	0.13
Investment in Subsidiaries (Unquoted) (At cost or deemed cost)	11238.03	11238.03
Investment in J V /Partnership (At Cost/Deemed cost)	2736.12	2776.91
	14033.23	14078.79
Quoted		
Aggregate book value	11.45	16.22
Aggregate market value	11.45	16.22
Unquoted		
Aggregated carrying value	14021.78	14062.57
Investment at Deemed Cost/Cost	14021.78	14062.57
Investment at amortized Cost	0.13	0.13
Investment at Fair Value through other Comprehensive	0.00	0.00

*1. The company has issued an under taking to associate bankers for non – disposal of its investment in an subsidiary (Bhilwara Jaipur Toll Road Pvt. Ltd) till date entity repay its debts as follows but Subsidiary has paid all its due to bankers and shares will be released by bankers soon:

Name of Banker	2024-25 No of Shares	2023-24 No of Shares
1. Pledged (lender bank of BJTR Private Limited)	1651107	1651107

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9.1

Particulars	As On 31.03.2025	As On 31.03.2024
Investment in equity investments		
Joint Ventures/Associates(At cost or deemed cost)		
Sanmati Infra Developers Pvt. Ltd. (Share Warrents) 450000 (PY. 450000) Shares of Rs.10 Each	45.00	45.00
Uttar Pradesh Logistics P. Ltd.* 5000 (PY. 5000) Shares of Rs. 10 Each	0.00	0.00
West Bengal Logistics P. Ltd.* 5000 (PY. 5000) Shares of Rs. 10 Each	0.00	0.00
Gurha Thermal Power Company Ltd. 25000 (PY. 25000) Shares of Rs. 10 Each	2.50	2.50
	47.50	47.50
OTHER INVESTMENTS (QUOTED) (At fair Value through OCI)		
Investments in Equity Instruments		
Manglam Cement Ltd. 35 (PY. 35) Shares of Rs. 10 Each	0.27	0.26
Reliance Capital Ltd. 3 (PY. 3) Shares of Rs. 10 Each	0.00	0.00
Reliance Communication Ltd. 60 (PY. 60) Shares of Rs. 5 Each	0.00	0.00
Reliance Infrastructure Ltd. 4 (PY. 4) Shares of Rs. 10 Each	0.01	0.01
Reliance Power Ltd 10 (PY. 15) Shares of Rs. 10 Each	0.00	0.00
Reliance Home Finance Limited 3 (PY. 3) Shares of Rs. 10 Each	0.00	0.00
Reliance Industries Ltd. 800 (PY. 400) Shares of Rs. 10 Each	10.20	11.91
Jio Financial Services 400 Shares of Rs. 10 Each	0.91	0.00
SBI Mutual Fund	0.05	4.04
	11.45	16.22

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Particulars	As On 31.03.2025	As On 31.03.2024
Investment in Government securities (unquoted) (At Amortized Cost)		
National Saving Certificate (Deposited with sales tax deptt.)	0.13	0.13
	0.13	0.13
Investment in Subsidiaries (Unquoted) (At cost or deemed cost)		
Om Metals Consortium Pvt. Ltd. 2352860 (PY. 2352860) Shares of Rs. 10 Each	4701.01	4701.01
High Terrace Realty Private Limited 10000 (PY. 10000) Shares of Rs. 10 Each	1.00	1.00
Worship Infraprojects Pvt Ltd 10000 (PY.) Shares of Rs.10 Each	192.50	192.50
Bihar Logistics P. Ltd. 9900 (PY. 9900) Shares of Rs.10 Each	2.38	2.38
Gujrat Warehousing Private Limited 19037 (PY. 19037) Shares of Rs. 10 Each	751.45	751.45
Bhilwara Jaipur Toll Road Private Limited 3704785 (PY. 3704785) Shares of Rs.10 Each	5589.70	5589.70
	11238.03	11238.03
Investment in J V /Partnership (At Cost/ Deemed cost)	2736.12	2776.91
	2736.12	2776.91
Total Investments	14033.23	14078.79

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10 Loans (Non Current)

Particulars	(Rs. In Lacs.)	
	As On 31.03.2025	As On 31.03.2024
Unsecured, Considered good Loans and Advances to Related Parties		
(i) To Subsidiaries	24141.95	24485.76
(ii) To Joint Ventures/Associates	748.43	748.15
	24890.38	25233.91

Note:

Details of loans and advance in the nature of loan to Subsidiary and Joint Venture

Name of company		
Subsidiaries		
Om Metals Consortium Private Limited *	22425.21	22781.04
Bihar Logistics Pvt. Ltd **	1716.74	1704.72
Total Advances to Subsidiaries	24141.95	24485.76
Joint Ventures		
Gurha Termal Power Company Ltd***	748.43	748.15
Total Advances to Joint Ventures	748.43	748.15

*Complete advance given to Om metal consortium private limited treated as non- current due to such amount cannot be recovered in next year and interest on loan is a very heavy burden on subsidiary which was being paid slowly by subsidiary.

**No Interest Provided on Loans to Subsidiaries As Agreement with Food Corporation of India is being terminated by the Project Authority and Subsidiaries have either sold the partial land or in process of selling land.

*** No Interest Provided on Joint venture due to such company terminated its agreement with project authority and recovery of Interest amount is not probable.

11 Other Financial Assets (Non Current)

Particulars	(Rs. In Lacs.)	
	As On 31.03.2025	As On 31.03.2024
Security Deposits	722.48	910.60
	722.48	910.60

Security Deposit with Related Party (Interest free)

Name	2024-25	2023-24
Om Metals Infratech Private Limited	235.00	235.00
Om Hydromech Private Limited**	0.00	89.02
Sanyon Properties Private Limited**	98.81	89.02

** Security deposit linked with Lease Rent. So as per Ind As-116 Present value of the security deposit taken for 10 years and difference is recognised as Right To Use Assets.

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12 Other Non Current Assets

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Balance with Revenue Authority	99.30	99.30
Current tax assets (Net)	744.95	774.53
Prepaid Expenses	51.14	5.68
	895.39	879.50

Note : Current Tax Assets includes Such amount represents the amount deposited against various demands and refund payable by Income tax department against either appeal filed by us or by department.

13 Inventories (At Lower of Cost and Net Realisable Value)

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Raw Material*	1534.41	958.11
Work in Progress	4271.12	4907.54
Property development related Work in Progress	3871.94	4549.59
Finished Goods	252.21	173.22
Property Development Project- Completed Property	425.94	425.94
Store & spares and Others	43.91	19.20
	10399.53	11033.59
* Such amount includes goods in transit of Rs.	22.25	363.29

Note:

Inventories have been hypothicated as security against certain Short term bank borrowings of the company.

Cost of Inventory recognised as an Expense

(Rs. In Lacs.)

Particulars	2024-25	2023-24
Cost of Raw Material component Consumed	26540.82	38791.78
Cost of Construction Material Consumed	64.32	370.89
Changes in inventories of finished goods, work-in-progress and stock-in-trade	1235.08	2899.28
Power and fuel	2732.01	3167.67
Stores and spares consumed	1599.24	1568.18

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14 Trade Receivables (As Per Annexure 14.1)

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Undisputed*		
Considered Good	25656.65	22423.66
Considered Doubtful	0.00	0.00
	25656.65	22423.66
Less: Provision for credit losses	0.00	0.00
Total (A)	25656.65	22423.66
Disputed		
Considered Good	2657.27	1182.60
Considered Doubtful	152.06	255.88
	2809.32	1438.48
Less: Provision for credit losses	(152.06)	255.88
Total (B)	2657.27	1182.60
Total (A+B)	28313.92	23606.25

*Trade receivables balances Rs 28313.91 lacs includes contract Assets (Unbilled Debtors) of Rs 4981.42 lacs. (Refer note no. 56)

Related Party disclosures have been made in note no 50.

Annexure 14.1: Trade Receivables

Particulars	Outstanding for following periods from due date of payment as on 31.03.2025					
	Less than 6 months	6 months - 1 year	1-2 Years	2-3 Years	More than 3 years	Total
(i) Undisputed Trade receivables — considered good	10355.89	3220.39	5890.89	2599.38	3441.55	25508.09
(ii) Undisputed Trade Receivables — which have significant increase in credit risk	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Undisputed Trade Receivables — credit impaired	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables — considered good	324.56	1356.03	920.43	201.47	3.33	2805.82
(v) Disputed Trade Receivables — which have significant increase in credit risk	0.00	0.00	0.00	0.00	3.50	3.50
(vi) Disputed Trade Receivables — credit impaired	0.00	0.00	0.00	0.00	0.00	0.00

Particulars	Outstanding for following periods from due date of payment as on 31.03.2024					
	Less than 6 months	6 months - 1 year	1-2 Years	2-3 Years	More than 3 years	Total
(i) Undisputed Trade receivables — considered good	11389.81	4315.77	2660.54	2073.51	1984.04	22423.66
(ii) Undisputed Trade Receivables — which have significant increase in credit risk	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Undisputed Trade Receivables — credit impaired	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables — considered good	57.37	920.43	201.47	0.00	3.33	1182.60
(v) Disputed Trade Receivables — which have significant increase in credit risk	0.00	0.00	0.00	0.00	3.50	3.50
(vi) Disputed Trade Receivables — credit impaired	0.00	0.00	0.00	0.00	0.00	0.00

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15 Cash and Cash Equivalents

(Rs. In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
Balances with Banks		
On Current Account	2047.38	1112.51
On Term Deposit accounts with maturity less than 3 months at inception	478.98	464.07
Cash in Hand	23.91	15.98
	2550.27	1592.55

16 Bank Balances Other than Cash and Cash Equivalents

(Rs. In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
In Term Deposit Account		
With maturity more than 3 months but less than 12 months at inception	1094.99	2409.68
With maturity more than 12 months at inception	4130.51	3038.50
On Unpaid Dividend accounts	7.51	6.15
	5233.02	5454.33

Note:

The deposits maintained by the Company with banks comprise of time deposits, which can be withdrawn by the Company at any point without prior notice or penalty on the principal. Such deposits are pledged with bank against Bank Guarantee & Letter of credit.

17 Loans (Current)

(Rs. In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
(Unsecured, Considered good unless otherwise stated)		
Loans and Advances to Related Parties		
(i) To Subsidiary	6024.00	6492.80
Loans and Advances to Other Party	0.00	512.75
	6024.00	7005.56
Details of loans and advance in the nature of loan to Subsidiary and Joint Venture		
Subsidiary		
Bhilwara Jaipur Roll Road (see note no. 55)	6024.00	6492.80
	6024.00	6492.80

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18 Other Financial Assets(Current)

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Interest Accrued on Fixed Deposits	64.07	36.45
	64.07	36.45

19 Current Tax Assets (Net)

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Income Tax (Net)	2249.55	1654.06
	2249.55	1654.06

20 Other Current Assets

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Advances recoverable in cash or or in kind or for value to be	23.49	68.54
Advance to Suppliers	537.94	594.48
Advance to Staff	23.05	23.63
Balance with Revenue Authorities	556.94	609.14
Prepaid Expense	208.99	223.73
Other Current Assets	5.74	0.00
	1356.15	1519.52

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21 Share Capital

Particulars	(Rs. In Lacs.)	
	As On 31.03.2025	As On 31.03.2024
Authorised 150000000 Equity Share Of Rs.1/- each	1500.00	1500.00
Issued,Subscribed And Paid Up 96303809 Equity Share Of Rs.1/- each	963.04	963.04
	963.04	963.04

Notes:

1 Above issued,subscribed and paidup capital includes :-

(a) 42554000 nos.of fully paid Equity Share of Rs.1/- each were allotted as bonus shares by way of capitalisation of reserves and Profit & Loss Account

(b) 20112659 Shares of Rs. 1 each have been allotted for consideration other than cash, pursuant to the scheme of amalgamation sanctioned by Hon'ble High Court of Rajasthan dated 19.01.2007 to the share holders of erstwhile :-

Om Rajasthan Carbide Limited	5476259
Jupiter Manufacturing Co. (P) Limited	5318400
Om Structurals India (P) Limited	5808000
Om Kothari Cement & Chemicals (P) Limited	1410000
SAH Buildcon (P) Limited	1050000
Richa Builders (P) Limited	1050000
	20112659

2. Rights, preferences and restrictions attached to equity shares .The Company has a single class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

3. The Reconciliation of the number of Outstanding Equity Shares as on :-

Particulars	As On	
	31.03.2025	31.03.2024
Number of Shares at the beginning	96303809	96303809
Add:- Fresh issue of Shares	0	0
Number of Shares at the end	96303809	96303809

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4. Details of Share holders holding more than 5 % equity shares as at 31.03.2025

S.no	Share Holders	As On 31.03.2025		As On 31.03.2024	
		No. of Share	Ownership Interest %	No. of Share	Ownership Interest %
1	T.C. Kothari & Sons Family trust	11408180	11.85%	11408180	11.85%
2	Sunil Kothari	7150886	7.43%	7150886	7.43%
3	C. P. Kothari	6975245	7.24%	6975245	7.24%
4	Anita Kothari	5893345	6.12%	5893345	6.12%
5	D.P. Kothari	4858346	5.04%	4858346	5.04%

5. As per the records of the company including its register of share holder/members , the above share holding represents legal ownership of shares.

6. Promotor Shareholding

Shares held by promoters at the end of the period 31.03.2025			
Particulars	No. of Shares	Ownership Interest %	% Change during the year
T.C. Kothari & Sons Family Trust	11408180	11.85%	0%
Sunil Kothari	7150886	7.43%	0%
C.P. Kothari	6975245	7.24%	0%
Anita Kothari	5893345	6.12%	0%
D.P. Kothari	4858346	5.04%	0%

Shares held by promoters at the end of the period 31.03.2024			
Particulars	No. of Shares	Ownership Interest %	% Change during the year
T.C. Kothari & Sons Family Trust	11408180	11.85%	-
Sunil Kothari	7150886	7.43%	-
C.P. Kothari	6975245	7.24%	-
Anita Kothari	5893345	6.12%	-
D.P. Kothari	4858346	5.04%	-

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22 Other Equity

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
General Reserve	2450.00	2450.00
Retained Earnings	50112.34	47596.61
Other Comprehensive Income		
Re Measurments of the Net Defined Benefit Plans	(20.94)	(14.84)
Equity instruments through Other Comprehensive Income	5.86	6.42
Foreign Currency Translation Reserve	(374.35)	(814.03)
Other Reserve		
Capital Reserve	12318.11	12318.11
Security Premium	12247.65	12247.65
	76738.65	73789.91

(i) General reserve

The Company created a General Reserve in earlier years pursuant to the provisions of the Companies Act, 1956 where in certain percentage of profits were required to be transferred to General Reserve before declaring dividends. As per Companies Act 2013, the requirements to transfer profits to General Reserve is not mandatory. General Reserve is a free reserve available to the company.

(ii) Dividends

The Company declared and paid final dividends in Indian rupees Rs. 481.52 lacs for the year 2023-24 and Board recommend dividend of Rs. 0.40 In Board meeting dated 30.05.2025 and such amount will be payable after approval in annual general meeting by shareholders for FY 2024-25.

(iii) Capital Reserve

Reserve is created on amalgamation as per statutory requirement for Rs. 81.67 crore and balance Rs. 41.51 crore on account of sales of assets and investments.

(iv) Other Comprehensive Income (Refer Note : 45)

(A) Remeasurements of the Net Defined Benefit liability, comprising actuarial gains and losses on remeasurement of net defined benefits, are recognized in Other Comprehensive Income. These amounts are not reclassified to profit or loss in subsequent periods.

(B) Changes in the fair value of equity instruments designated as measured through Other Comprehensive Income are recognized in OCI. The cumulative gains or losses are not reclassified to profit or loss on disposal of the instruments.

(C) Foreign Currency Translation Reserve (FCTR) represents the exchange differences arising from translating the financial statements of foreign operations into Indian Rupees. These differences are recognized in Other Comprehensive Income and accumulated under equity.

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23 Borrowings (As Per Annexure 23.1)**(Rs. In Lacs)**

Particulars	As On 31.03.2025	As On 31.03.2024
(A) Term Loan From Banks	1381.21	1773.16
(B) Term Loan From NBFC	280.29	528.80
(C) Unsecured Inter Corporate Deposits	1254.40	486.76
Total Borrowings	2915.90	2788.72
Less: Current Maturities	1886.74	1392.86
Long Term Borrowings	1029.17	1395.86

Annexure 23.1- Borrowings**(Rs. In Lacs)**

Annexure 201- Borrowings					(Rs. in Lacs)	
Particulars	As On 31.03.2025		As On 31.03.2024		Terms of repayments	Security
	Non-current	Current	Non-current	Current		
A. Term Loan from Banks (Secured)						
1. Loan from Axis Bank Limited (647)	0.00	0.00	0.00	2.05	Loan of Rs. 819100/- sanctioned on 29.12.2021 for machinery purchase. Amount to be repaid in 35 installments of Rs. 26411/- starting from 20.01.2022 at an interest rate of 8.25% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
2. Loan from HDFC Bank	0.00	0.00	0.00	1.68	Loan of Rs. 531000/- sanctioned on 30.04.2021 for Cemid equipments purchase. Amount to be repaid in 35 installments of Rs. 169506/- starting from 20.06.2021 at an interest rate of ...% p.a.	Secured by way of Hypothecation of Equipments purchased & personal Guarantee of all the Directors of the company
3. Loan from ICICI Bank	0.00	0.00	0.00	1.34	Loan of Rs. 1086374/- sanctioned on 04.06.2021 for Machinery purchase. Amount to be repaid in 36 installments of Rs. 34112/- starting from 10.08.2021 at an interest rate of 7.90% p.a.	Secured by way of Hypothecation of Equipments purchased & personal Guarantee of all the Directors of the company
4. Loan from ICICI Bank	0.00	0.00	0.00	1.00	Loan of Rs. 1086374/- sanctioned on 04.06.2021 for Machinery purchase. Amount to be repaid in 36 installments of Rs. 34112/- starting from 10.08.2021 at an interest rate of 7.90% p.a.	Secured by way of Hypothecation of Equipments purchased & personal Guarantee of all the Directors of the company
5. Loan from ICICI Bank	0.00	0.00	0.00	1.00	Loan of Rs. 1086374/- sanctioned on 04.06.2021 for Machinery purchase. Amount to be repaid in 36 installments of Rs. 34112/- starting from 10.08.2021 at an interest rate of 7.90% p.a.	Secured by way of Hypothecation of Equipments purchased & personal Guarantee of all the Directors of the company

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Particulars	As On 31.03.2025		As On 31.03.2024		Terms of repayments	Security
	Non-current	Current	Non-current	Current		
6. Loan from Axis Bank Limited	0.00	0.00	0.00	0.00	Loan of Rs. 942151/- sanctioned on 05.07.2021 for machinery purchase. Amount to be repaid in 35 installments of Rs. 30597/- starting from 05.07.2021 at an interest rate of 8.75% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
7. Loan from Axis Bank Limited	0.00	0.00	0.00	6.11	Loan of Rs. 2160947/- sanctioned on 20.02.2022 for machinery purchase. Amount to be repaid in 35 installments of Rs. 70429/- starting from 20.02.2022 at an interest rate of 9.00% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
8. Loan from Axis Bank Limited	0.00	0.00	0.00	3.86	Loan of Rs. 1369505/- sanctioned on 14.02.2022 for machinery purchase. Amount to be repaid in 35 installments of Rs. 44634/- starting from 20.02.2022 at an interest rate of 9.00% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
9. Loan from Axis Bank Limited	0.00	0.00	0.00	5.17	Loan of Rs. 2094206/- sanctioned on 14.02.2022 for machinery purchase. Amount to be repaid in 35 installments of Rs. 68254/- starting from 20.02.2022 at an interest rate of 9.00% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
10. Loan from Axis Bank Limited	0.00	0.00	0.00	2.05	Loan of Rs. 726880/- sanctioned on 14.02.2022 for machinery purchase. Amount to be repaid in 35 installments of Rs. 23690/- starting from 20.02.2022 at an interest rate of 9.00% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
11. Loan from HDFC Bank	0.00	0.00	0.00	0.54	Loan of Rs. 860220/- sanctioned on 30.04.2021 for Cemid equipments purchase. Amount to be repaid in 35 installments of Rs. 27460/- starting from 05.06.2021 at an interest rate of ...% p.a.	Secured by way of Hypothecation of Equipments purchased & personal Guarantee of all the Directors of the company
12. Loan from Axis Bank Limited	0.00	0.00	0.00	8.25	Loan of Rs. 3297000/- sanctioned on 20.01.2022 for machinery purchase. Amount to be repaid in 35 installments of Rs. 106309/- starting from 20.01.2022 at an interest rate of 8.25% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
13. Loan from Axis Bank Limited	0.00	0.00	0.00	1.82	Loan of Rs. 725700/- sanctioned on 20.01.2022 for machinery purchase. Amount to be repaid in 35 installments of Rs. 23400/- starting from 20.01.2022 at an interest rate of 8.25% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company

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Particulars	As On 31.03.2025		As On 31.03.2024		Terms of repayments	Security
	Non-current	Current	Non-current	Current		
14. Loan from Axis Bank Limited	0.00	0.00	0.00	0.00	Loan of Rs. 268000/- sanctioned on 20.01.2022 for machinery purchase. Amount to be repaid in 35 installments of Rs. 12668/- starting from 20.01.2022 at an interest rate of 8.25% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
15. Loan from Axis Bank Limited	0.00	0.00	0.00	0.00	Loan of Rs. 268000/- sanctioned on 20.01.2022 for machinery purchase. Amount to be repaid in 35 installments of Rs. 12668/- starting from 20.01.2022 at an interest rate of 8.25% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
16. Loan from Axis Bank Limited	0.00	0.00	0.00	1.82	Loan of Rs. 725700/- sanctioned on 20.01.2022 for machinery purchase. Amount to be repaid in 35 installments of Rs. 23400/- starting from 20.01.2022 at an interest rate of 8.25% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
17. Loan from Axis Bank Limited	0.00	0.00	0.00	0.77	Loan of Rs. 805342/- sanctioned on 05.07.2021 for machinery purchase. Amount to be repaid in 35 installments of Rs. 26154/- starting from 05.07.2021 at an interest rate of 8.75% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
18. Loan from Axis Bank Limited	0.00	0.00	0.00	0.52	Loan of Rs. 805342/- sanctioned on 16.07.2021 for machinery purchase. Amount to be repaid in 35 installments of Rs. 26154/- starting from 05.08.2021 at an interest rate of 8.75% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
19. Loan from Axis Bank Limited	0.00	0.00	0.00	2.20	Loan of Rs. 3420511/- sanctioned on 05.07.2021 for machinery purchase. Amount to be repaid in 35 installments of Rs. 111083/- starting from 05.07.2021 at an interest rate of 8.75% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
20. Loan from Axis Bank Limited	0.00	0.00	0.00	1.53	Loan of Rs. 616000/- sanctioned on 02.12.2021 for machinery purchase. Amount to be repaid in 35 installments of Rs. 20900/- starting from 10.12.2021 at an interest rate of 13.49% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
21. Loan from Axis Bank Limited	0.00	0.00	0.00	3.04	Loan of Rs. 1210433/- sanctioned on 31.12.2021 for machinery purchase. Amount to be repaid in 35 installments of Rs. 39169/- starting from 20.01.2022 at an interest rate of 8.50% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company

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Particulars	As On 31.03.2025		As On 31.03.2024		Terms of repayments	Security
	Non-current	Current	Non-current	Current		
22. Loan from Axis Bank Limited	0.00	0.00	0.00	1.82	Loan of Rs. 726880/- sanctioned on 14.02.2022 for machinery purchase. Amount to be repaid in 35 installments of Rs. 23690/- starting from 20.02.2022 at an interest rate of 9.00% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
23. HDFC Bank loan	18.75	225.00	243.75	225.00	Procured of Rs. 90000000/- lacs on 27.04.2021 from HDFC bank on interest rate @ 7.50% repayable in 48 installments OF Rs. 1875000/- starting from 07.05.2022	Secured by way of Hypothecation of Machinery & personal Guarantee of all the Directors of the company
24. HDFC Bank loan	0.42	5.00	5.48	4.94	Procured of Rs. 2000000/- lacs on 27.04.2021 from HDFC bank on interest rate @ 7.50% repayable in 48 installments of Rs. 41666.67/- starting from 07.05.2022	Secured by way of Hypothecation of Machinery & personal Guarantee of all the Directors of the company
25. Loan from Axis Bank Limited	0.00	0.00	0.00	15.60	Loan of Rs. 4984771/- sanctioned on 04.03.2022 for machinery purchase. Amount to be repaid in 35 installments of Rs. 162462/- starting from 20.03.2022 at an interest rate of 9.00% p.a.	Secured by way of Hypothecation of Machinery & personal Guarantee of all the Directors of the company
26. Loan From Bank of Baroda	17.50	35.00	52.50	35.00	Loan of Rs. 13999000/- sanctioned on 31.03.2021 as BGECLS Loan. Amount to be repaid in 47 installments at interest rate of 7.75% p.a. after moratorium period of 1 year from first disbursement i.e. 15th Sept,2021	Secured by way of Hypothecation of Stock & personal Guarantee of all the Directors of the company
27. Loan from ICICI Bank	0.00	0.00	0.00	3.17	Loan of Rs. 895000/- sanctioned on 08.04.2022 for vehicle purchase. Amount to be repaid in 36 installments of Rs. 27852/- starting from 10.05.2022 at an interest rate of 7.50% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
28. Loan from ICICI Bank	0.00	0.00	0.00	3.17	Loan of Rs. 895000/- sanctioned on 08.04.2022 for vehicle purchase. Amount to be repaid in 36 installments of Rs. 27852/- starting from 10.05.2022 at an interest rate of 7.50% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
29. Loan from ICICI Bank	0.00	0.00	0.00	3.13	Loan of Rs. 885000/- sanctioned on 07.04.2022 for vehicle purchase. Amount to be repaid in 36 installments of Rs. 27547/- starting from 10.05.2022 at an interest rate of 7.50% p.a.	Secured by way of Hypothecation of Vehicle Purchased

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Particulars	As On 31.03.2025		As On 31.03.2024		Terms of repayments	Security
	Non-current	Current	Non-current	Current		
30. Loan from ICICI Bank	0.00	0.31	0.31	3.56	Loan of Rs. 993000/- sanctioned on 13.04.2022 for vehicle purchase. Amount to be repaid in 36 installments of Rs. 31232/- starting from 15.05.2022 at an interest rate of 8.25% p.a.	Secured by way of Hypothecation of Vehicle Purchased
31. Loan from Axis Bank Limited	0.00	0.30	0.30	3.43	Loan of Rs. 920688/- sanctioned on 21.06.2022 for machinery purchase. Amount to be repaid in 35 installments of Rs. 30329/- starting from 20.06.2022 at an interest rate of 9.75% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
32. Loan from Axis Bank Limited	0.00	1.50	1.50	8.57	Loan of Rs. 2345488/- sanctioned on 27.07.2022 for machinery purchase. Amount to be repaid in 35 installments of Rs. 75683/- starting from 20.07.2022 at an interest rate of 8.30% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
33. Loan from Bank of Baroda	0.00	20.01	20.01	27.05	Loan of Rs. 7965000/- sanctioned on 22/11/2022 for Machinery purchase. Amount to be repaid in 36 installments of Rs. 253471/- starting from 09.12.2022 at an interest rate of 9.05 % p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
34. SBI GECL LOAN	757.86	250.00	750.00	257.86	Loan of Rs. /- 10,00,00,000 sanctioned on 27/03/2022 for mortgage loan. Amount to be repaid in 48 Months installments of Rs. 20,83,334 /- starting from March 2025 at an interest rate of 9.25% p.a.	Secured by way of Hypothecation of property & personal Guarantee of all the Directors of the company
35. Loan from ICICI Bank (188)	1.28	3.61	4.89	3.28	Loan of Rs. 1018000/- sanctioned on 20/06/2023 for vehicle purchase. Amount to be repaid in 36 installments of Rs. 32764/- starting from 07.08.2023 at an interest rate of 9.75 % p.a.	Secured by way of Hypothecation of Vehicle Purchased
36. icici bank loan(039)	5.01	1.51	6.71	1.55	Loan of Rs. 900000/- sanctioned on 15/09/2023 for vehicle purchase. Amount to be repaid in 60 installments of Rs. 18768/- starting from 10.10.2023 at an interest rate of 9.25 % p.a.	Secured by way of Hypothecation of Vehicle Purchased
37. icici bank loan(152)	3.04	3.35	6.39	3.06	Loan of Rs. 1000000/- sanctioned on 07/02/2024 for vehicle purchase. Amount to be repaid in 36 installments of Rs. 31696/- starting from 10.03.2024 at an interest rate of 9.25 % p.a.	Secured by way of Hypothecation of Equipments purchased & personal Guarantee of all the Directors of the company

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Particulars	As On 31.03.2025		As On 31.03.2024		Terms of repayments	Security
	Non-current	Current	Non-current	Current		
38. icici bank loan(881)	1.99	3.71	5.70	3.36	Loan of Rs. 1060000/- sanctioned on 07/10/2023 for vehicle purchase. Amount to be repaid in 36 installments of Rs. 34162/- starting from 07.10.2023 at an interest rate of 9.75 % p.a.	Secured by way of Hypothecation of Equipments purchased & personal Guarantee of all the Directors of the company
39. HDFC Bank loan(996)	5.85	6.48	12.33	5.94	Auto Loan of Rs. 2060000/- sanctioned on 29/09/2023 . Amount to be repaid in 39 installments of Rs. 60829/- starting from 05.11.2023 at an interest rate of 9.25 % p.a.	Secured by way of Hypothecation of Equipments purchased & personal Guarantee of all the Directors of the company
40. icici bank loan(883)	1.99	3.71	5.70	3.36	Loan of Rs. 1060000/- sanctioned on 07/10/2023 for vehicle purchase. Amount to be repaid in 36 installments of Rs. 34162/- starting from 07.10.2023 at an interest rate of 9.75 % p.a.	Secured by way of Hypothecation of Equipments purchased & personal Guarantee of all the Directors of the company
41. ICICI BANK LOAN(868)	4.94	3.10	0.00	0.00	Loan of Rs. 1060000/- sanctioned on 07/08/2024 for vehicle purchase. Amount to be repaid in 36 installments of Rs. 31247/- starting from 07.08.2024 at an interest rate of 9.85 % p.a.	Secured by way of Hypothecation of Equipments purchased & personal Guarantee of all the Directors of the company
Total (A)	818.63	562.59	1115.56	657.60		

B. Term Loan from NBFC(Secured)

1. HDB Financial Services LTD	0.00	0.00	0.00	19.72	Loan of Rs. 2,220,000/- sanctioned on 27/02/2023 for Machinery. Amount to be repaid in 29 installments of Rs. 88,570/- starting from 04/05/2023 at an interest rate of 12% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
2. Loan from Tata Capital Limited	0.00	5.13	5.13	9.39	Loan of Rs. 5773150/- sanctioned on 27.02.2022 for machinery purchase. Amount to be repaid in 35 installments out of which one installment of Rs. 213355/- on 15.04.2022 and rest installment of Rs. 187116/- starting from 15.05.2022 at an interest rate of 8.61% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
3. Loan from Mahindra Finance	1.34	2.51	3.86	2.30	Loan of Rs. 929000/- sanctioned on 25.09.2022 for vehicle purchase. Amount to be repaid in 48 installments of Rs. 22970/- starting from 05.10.2022 at an interest rate of 8.25% p.a.	Secured by way of Hypothecation of Vehicle Purchased
4. HDB Financial Services LTD(342)	0.00	1.80	1.80	3.30	Loan of Rs. 779000/- sanctioned on 14.04.2023 for vehicle purchase. Amount to be repaid in 29 installments of Rs. 31080/- starting from 04.05.2023 at an interest rate of 12% p.a.	Secured by way of Hypothecation of Vehicle Purchased & personal Guarantee of all the Directors of the company

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Particulars	As On 31.03.2025		As On 31.03.2024		Terms of repayments	Security
	Non-current	Current	Non-current	Current		
5. HDB Financial Services LTD(794)	0.00	4.54	4.54	8.31	Loan of Rs. 1965000/- sanctioned on 26.03.2023 for vehicle purchase. Amount to be repaid in 29 installments of Rs. 78396/- starting from 04.05.2023 at an interest rate of 12% p.a.	Secured by way of Hypothecation of Vehicle Purchased & personal Guarantee of all the Directors of the company
6. HDB Financial Services LTD	36.90	208.96	245.86	189.14	Loan of Rs. 56498000/- sanctioned on 22.05.2023 for construction equipment purchase. Amount to be repaid in 35 installments of Rs. 1867999/- starting from 04.07.2023 at an interest rate of 10.01% p.a.	Secured by way of Hypothecation of Vehicle Purchased & personal Guarantee of all the Directors of the company
7. Toyota Financial (775)	1.44	17.66	19.10	16.35	Loan of Rs. 3544620/- sanctioned on 31.03.2024 for vehicle purchase. Amount to be repaid in 25 installments of Rs. 154794/- starting from 20.04.2024 at an interest rate of 8.25% p.a.	Secured by way of Hypothecation of Vehicle Purchased & personal Guarantee of all the Directors of the company
Total (B)	39.68	240.61	280.29	248.50		

C. Inter Corporate Deposits (Unsecured)						
1. Jupiter metals	0.00	582.39	0.00	378.13		
2. Gujarat warehousing Private Limited	0.00	510.03	0.00	108.63		
3. Worship Infraprojects Private Limited	0.00	161.98	0.00	0.00		
Total (C)	0.00	1083.54	0.00	486.76		
Total	1029.17	1886.74	1395.86	1392.86		

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24 Other Financial Liabilities (Non Current)

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Others		
Capital Withdrawn from JV/Partnership firm	620.06	322.91
Retention money vendors	78.77	78.77
Security Deposit form Customers	605.00	641.00
Total Other Financial Liability	1303.83	1042.68
Less: Current Maturities of Other Financial Liability	0.00	0.00
Other Non Current Financial Liability	1303.83	1042.68

25 Provisions (Non Current)

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Provision for Employee Benefit Expenses		
Compensated Absences	18.10	11.73
For Gratuity	62.12	61.94
	80.23	73.67

26 Deferred Tax Liabilities (Net)

Indian companies are subject to Indian income tax on a standalone basis. Each entity is assessed to tax on taxable profits determined for each fiscal year beginning on April 1 and ending on March 31.

Statutory income taxes are assessed based on book profits prepared under generally accepted accounting principles in India adjusted in accordance with the provisions of the (Indian) Income tax Act, 1961. Such adjustments generally relate to depreciation of fixed assets, disallowances of certain provisions and accruals, deduction for tax holidays, the set-off of tax losses and depreciation carried forward and retirement benefit costs. Statutory income tax is charged at 25% plus a surcharge and education cess.

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Current Tax		
Tax provision	289.15	1614.66
Foregin Tax		
Total Current Tax	289.15	1614.66
Deferred Tax		
Deferred Tax	(121.76)	2012.89
Total Deferred tax	(121.76)	2012.89
Total Tax Expense Debited to Profit & Loss A/c	167.38	3627.55

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(Rs. In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
Deferred Tax Liability		
Tangible Assets	184.22	223.19
Intangible Assets	0.00	0.06
Quoted Investment	1.94	3.30
Retention Money	3947.43	3828.58
	4133.59	4055.14
Deffered Tax Assets		
On Provisions and Others	238.79	35.90
	238.79	35.90
Net Deferred Tax (Assets)/Liability	3894.81	4019.24
Deferred tax Liability opening balance	4019.24	2007.02
Net deferred tax laibility created/reversed	(124.43)	2012.21

Reconciliation of Previous year figure

Deferred Tax opening balance	4019.24	2007.02
Add: Changes to be recognised in previous year due to change in income tax return	(124.43)	2012.21
Total to be recognized in balance Sheet	3894.81	4019.24

A reconciliation of income tax expense applicable to accounting profit/ (loss) before tax at the statutory income tax rate to recognised income tax expense for the year indicated are as follows:

(Rs. In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
Profit/loss before Tax	3777.65	9344.73
Enacted Tax rate in India	28.60%	29.12%
Expected income tax expense/ (benefit) at statutory tax rate	1080.41	2721.19
Expenses not deductible in determining taxable profits	209.67	545.00
Income Exempt from taxation	0.01	346.90
Expenses deductible in determining taxable profits	156.44	179.11
Additional deduction as per tax	1005.55	1119.77
Others	39.31	2007.14
Tax Expense for the year	167.38	3627.55
Effective income tax rate	4%	39%

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27 Other Non Current Liabilities

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Advance and Security Deposit from Customers	762.64	2834.30
Total Other Non Current Liability	762.64	2834.30
Less : Current Maturities of Other Non Current Liability	762.64	2628.73
Other Non Current Liability	0.00	205.57

28 Short Term Borrowings (Current)

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Secured		
Current Maturities of Long Term Borrowings	803.20	906.10
Working Capital Loan(From Banks) (See note No.1)	4854.52	5023.02
Unsecured		
Current Maturities of Long Term Borrowings	1083.54	486.76
	6741.25	6415.89

Note 1 : Working Capital Loans and non Fund base facilities viz. Bank Guarantees and Letter of Credit from banks i.e.SBI, IDBI, BOB, HDFC, RBL and Union Bank are secured by way of hypothecation of all company's current assets including stocks and book debts and first charge on other movable assets, both present and future on ranking pari - passu basis inter se between the lender. These loans are further secured on pari-passu charges by way of first/second charge by way of mortgage, by deposit of title deeds in respect of some immovable properties as per arrangement letter & personal guarantees of the Shri D.P.Kothari, Sunil Kothari and Vikas Kothari Directors of the company and Shri C.P.Kothari (former Chairman and relative of Directors), and further secured by way of equitable mortgage of land & building belonging to other companies viz Lambodar Finvest Pvt. Ltd., and Om Kothari parawarik Trust. Interest rate on working capital facilities taken from banks are either linked with Bank MCLR or Repo Rate.

Quarter	Name of bank	Amount as per books of accounts	Amount as reported in the quarterly return/state ment	Amount of difference	Reason for material discrepancies
Apr-June	State Bank of India	37488.72	32669.59	4819.12	Difference is on account of certain trade receivables & inventories are not eligible and not offered for short term borrowings.
July-Sept.	State Bank of India	43471.59	37553.16	5918.43	
Oct-Dec.	State Bank of India	42588.71	35573.27	7015.43	
Jan-March	State Bank of India	38713.44	33354.52	5358.93	

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29 Trade Payables (As Per Annexure 29.1)

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
(a) Micro, small and Medium enterprises Development Act, 2006	568.77	85.56
(b) Others (Trade Payable and others)	11447.66	10072.49
	12016.43	10158.04

Annexure 29.1: Trade Payables

Particulars	Outstanding for following periods from due date of payment as on 31.03.2025				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	Total
(i) MSME	568.77	0.00	0.00	0.00	568.77
(ii) Others	5958.31	1614.21	680.81	584.53	8837.86
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	1492.36	920.31	197.13	0.00	2609.80

Particulars	Outstanding for following periods from due date of payment as on 31.03.2024				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	Total
(i) MSME	85.56	0.00	0.00	0.00	85.56
(ii) Others	7438.30	680.70	540.97	338.43	8998.40
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	920.31	153.78	0.00	0.00	1074.09

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29.2 Details of dues to Micro Small and medium enterprises as per MSMED Act, 2006 as identified by the Company.

Particulars	2024-25	2023-24
1.The principal amount due and remaining unpaid to any supplier as at the end of each accounting year	568.77	85.56
2.The interest due an unpaid principal amount remaining as at the end of the each accounting year		
3.The amount of interest paid by the buyer in terms of section 16 of the Micro Small and medium enterprises Development Act, 2006 along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.		
4.The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) But without adding the interest specified under Micro Small and medium enterprises Development Act, 2006		
5.The amount of interest accrued and remaining unpaid at the end of each accounting year, and		
6.The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the Small Enterprises for the purpose of disallowance as a deductible expenditure U/s. 23 of the Micro Small and medium enterprises Development Act, 2006		

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30 Other Financial Liabilities (Current)

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Other Liabilities	252.51	209.10
Security Deposits From Vendors	1715.51	1591.78
Unpaid/ Unclaimed Dividend (as referred in Sec 124 of the Companies Act,2013)	7.51	6.15
	1975.54	1807.03

31 Provisions (Current)

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Provision for Employee Benefit Expenses		
Compensated Absences	6.18	2.76
For Gratuity	48.44	30.46
Provision For Interest Payable Under GST	0.00	19.27
	54.62	52.50

32 Other Current Liabilities

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Advance from Customers	1505.77	1446.68
Current Maturities of Other Non Current Liabilities	762.64	2628.73
Other Payables	211.51	193.28
Statutory Levies		
TDS Payable	238.04	363.51
Other Statutory Levies	19.00	17.98
	2736.96	4650.18

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NOTES ANNEXED TO AND FORMING PART OF THE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2025

33 Revenue From Operations

(Rs. In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
Sale of Products		
Contract Receipt	59733.99	95602.38
Contract Receipt UBR*	5442.23	5860.46
Other Operating Revenue		
Arbitration Receipt	0.00	2989.56
Profit From Joint Venture	1.68	1.30
Profit in form of Interest	1445.52	1522.09
Profit/loss From partnership firms	4.36	3.02
	66627.77	105978.81

Particulars of Sales of Products/Services		
CSD & Water Closure	0.00	8.13
Flat Sales	815.10	2342.63
Contract Receipts	64361.12	99112.08
	65176.22	101462.84
1. Receipt From Operations		
Overseas	4086.44	2119.43
Domestic	62541.33	103859.37
	66627.77	105978.81
2. Timing of Revenue Recognition		
Goods Transferred at point in time	2171.17	4520.05
Services transferred over time	64456.60	101458.75
	66627.77	105978.81

Note: Overseas including Nepal, Rawanda & Ghana

*Unbilled Revenue (UBR) refers to amounts approved by the project authority but not yet billed to them.

Details Of Transaction with Related Parties	As On 31.03.2025	As On 31.03.2024
Other Operating Revenue		
Om Metals Consortium Private Limited	1445.52	1522.09
	1445.52	1522.09

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34 Other Income

(Rs. In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
Arbitration Claim	86.61	0.00
Dividend Income	0.04	0.04
Excess Provision written back	0.00	0.06
Foreign Currency Flucation	322.97	272.34
Gain on Derecognition of Rou and Lease Liability	29.59	0.00
Interest on Arbitration award	0.00	1785.31
Insurance Claim	390.01	0.00
Miscellenous Income	81.01	186.45
Profit on Sale of Fixed Assets(Net)	1106.05	2.31
Profit on sale of Shares and Mutual Fund	0.00	11.21
Rent and hire receipts	134.96	206.34
Sundry balance written off	309.39	272.16
Scrap material Sales	296.65	0.00
Vat Refund	29.86	0.00
Interest Income earned on Financial Assets		
Bank Deposit	340.18	440.30
Interest on SD	12.24	20.71
Interest on Others	26.60	13.02
	3166.16	3210.24

Details Of Transaction with Related Parties	As On 31.03.2025	As On 31.03.2024
Rent and Hire Receipts		
Om Metals Auto Pvt Ltd	102.51	102.51
Om Automotors Pvt Ltd	30.00	30.00
Miscellenous Income		
Jupiter Metal Private Limited	6.44	6.24
Total	138.95	138.75

35 Cost of Raw Materials Components Consumed

(Rs. In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
Opening Stock	955.20	1264.11
Add : Purchases including accessories,boughtout item / semi finished (including Goods in Transit)	27120.02	38482.87
	28075.23	39746.98
Less: Sale of Raw Material	0.00	0.00
	28075.23	39746.98
Less : Closing Stock	1534.41	955.20
	26540.82	38791.78
Imported	1997.00	551.97
Indigenous	24543.82	38239.81
	26540.82	38791.78

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Particulars of the Material Consumed		
Structural Steel and Bought out items	9809.38	13749.99
Cement	2673.53	4154.36
Bitumen, Civil Materials Other	1418.87	2181.03
Raw Material Packaging	0.00	8.04
MS Pipes, DI and HDPE Pipes	9133.51	12206.34
Others	3505.52	6492.02
	26540.82	38791.78
Goods In Transit	22.25	363.29

Details Of Transaction with Related Parties	As On 31.03.2025	As On 31.03.2024
Purchase of Raw Material		
Om Optel Industries Pvt Ltd	166.64	0.00
	166.64	0.00

36 Construction Materials Consumed

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Opening Stock Of Construction Material	2.90	30.34
Add : Purchases of construction material (including Goods in	61.42	343.45
Add: Flat Purchase	0.00	0.00
	64.32	373.80
Less: Sale of Raw Material Of Construction Material	0.00	0.00
	64.32	373.80
Less : Closing Stock Of Construction Material	0.00	2.90
	64.32	370.89

Imported	0.00	0.00
Indigenous	64.32	370.89
	64.32	370.89

Particulars of the Material Consumed		
Structural Steel and Bought out items	0.00	0.31
Cement	0.73	2.81
Bitumin , Civil Materials Other	11.05	61.59
Others	52.55	306.18
	64.32	370.89

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37 Purchase of Stock In Trade

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Purchases	177.85	186.97
	177.85	186.97

38 Stores, Spares and Tools Consumed

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Opening Stock Of Stores, Spares and Tools Consumed	19.20	21.01
Add : Purchase Of Stores, Spares and Tools Consumed	1623.95	1566.36
	1643.15	1587.38
Less: Sale of stores,spares and tools	0.00	0.00
	1643.15	1587.38
Less : Closing Stock Of Stores, Spares and Tools Consumed	43.91	19.20
	1599.24	1568.18
Imported	3.94	2.13
Indigenous	1595.30	1566.05
	1599.24	1568.18

39 Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Opening Inventories		
Finished Goods	173.22	242.33
Work in Progress	4907.54	5783.99
Property Development Project-Completed Property	425.94	425.94
Property development related Work in Progress	4549.59	6503.30
	10056.29	12955.57
Closing Inventories		
Finished Goods	252.21	173.22
Work in Progress	4271.12	4907.54
Property Development Project-Completed Property	425.94	425.94
Property development related Work in Progress	3871.94	4549.59
	8821.21	10056.29
Increase/(Decrease) In Inventories	1235.08	2899.28

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40 Other Manufacturing, Construction and Operating Expenses

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Carriage Inward	261.69	427.74
Consultancy and Professional Charges	110.13	185.66
Insurance Expenses	633.78	167.51
Job work and other charges	19905.40	39760.68
Power and Fuel Expenses	2732.01	3167.67
Rent/Hire charges	1864.77	1835.85
Repairs and Maintenance		
a) To Machinery	249.78	256.63
b) To Building	98.72	16.53
	25856.27	45818.26

41 Employee Benefit Expenses

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Contribution of PF, ESI and other welfare fund scheme	78.07	71.40
Employee Welfare Expenses Including compensation	364.98	304.60
Gratuity and Leave Encashment Expenses	20.64	19.27
Salaries,Wages,Bonus and Allowances etc.	3529.35	2977.04
	3993.05	3372.30

Retirement and Other Employee Benefits:

(a) Defined contribution plans

The Company operates defined contribution retirement benefit plan for all qualifying employees. Company directly contributes to the provident fund and having no obligation for further contribution.

(Rs. In Lacs.)

Particulars	2024-25	2023-24
Employee State Insurance	12.59	8.63
Provident Fund	65.49	62.77

The Code on Social Security, 2020 (Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules/interpretation have not yet been issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective. Based on a preliminary assessment, the entity believes the impact of the change will not be significant."

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(b) Defined Benefit Plans

Gratuity has been provided on the basis of actuarial valuation using the project unit credit method and same is non-funded. The obligation for leave encashment is recognized in the same manner as gratuity.

The plans in India typically expose the Company to actuarial risks such as: investment risk, interest rate risk, longevity risk and salary risk.

Investment risk: The liability is not funded and is not relevant in Company.

Interest risk: The rate used to discount post-employment benefit obligation should be determined by reference to market yields at the balance sheet date on Government bonds. The currency and term of government bonds should be in consistent with the currency and estimated term of post-employment benefit obligation.

Salary risk: Salary increase should take into account inflation, seniority, promotion and other relevant factors such as supply and demand in the employment market.

No other post-retirement benefits are provided to these employees.

A) Gratuity (Unfunded)

(Rs. In Lacs.)

A.1) Liability/(Asset) to be recognised in the Balance Sheet

Amount in Balance Sheet	2024-25	2023-24
Defined Benefit Obligation (DBO)	110.56	92.40
Fair value of Plan Assets	0.00	0.00
Funded Status- (Surplus)/Deficit	0.00	0.00
Liability/(Asset) recognised in the Balance Sheet	110.56	92.40

A.2) Bifurcation of DBO into Current and Non Current Portion

Current/ Non Current Benefit obligation/asset	2024-25	2023-24
Current Liability	48.44	30.46
Non Current Liability	62.12	61.94
Liability/(Asset) recognised in the Balance Sheet	110.56	92.40

A.3) Expense recognised during the year in the Statement of Profit and Loss

Particulars	2024-25	2023-24
Current Service Cost	7.77	5.93
Interest Cost	6.59	6.58
Expected Return on Plan Assets	0.00	0.00
Total Expense/(Income) included in Employee Benefit	14.36	12.51

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A.4) Expense recognised during the year in the Statement of Other Comprehensive

Particulars	2024-25	2023-24
Remasurements due to:		
Effect of change in financial assumptions (A)	3.09	1.20
Effect of experience adjustments (B)	1.73	(10.25)
Actuarial (Gains)/Losses (A+B)	4.82	(9.05)
Return on plan assets (excluding interest)	0	0
Total Remeasurements recognized in OCI	4.82	(9.05)

A.5) Return on Plan Assets

Actual Return on Plan Assets	2024-25	2023-24
Interest Income Plan Asset	NA	NA
Actuarial Gains/(Losses) on Plan Assets	NA	NA
Actual Return on Plan Assets	NA	NA

A.6) Reconciliation of amounts in Balance Sheet

Particulars	2024-25	2023-24
Opening Balance Sheet (Asset)/Liability	92.40	89.53
Total Expense/(Income) recognised in P&L	14.36	12.51
Actual Employer Contribution	(1.02)	(0.59)
Total Remeasurements Recognised in Other Comprehensive (Income)/Loss	481717	(9.05)
Acquisition/ Business Combination/ Divestiture	0	0
Closing Balance Sheet (Asset)/Liability	110.56	92.40

Change in Present Value of Benefit Obligation during the Period	2024-25	2023-24
Defined Benefit Obligation, beginning of the period	92.40	89.53
Current Service Cost	7.77	5.93
Interest Cost	6.59	6.58
Actuarial (Gains)/Losses	4.82	(9.05)
Actual Benefits Paid	(1.02)	(0.59)
Defined Benefit Obligation, end of the period	110.56	92.40

A.7) Reconciliation of Fair Value of Plan Asset

Change in fair value of plan assets during the period	2024-25	2023-24
Fair Value of Plan assets, beginning of the period	NA	NA
Interest income on plan assets	NA	NA
Actual Enterprises' contribution	1.02	0.59
Actual benefits paid	(1.02)	(0.59)
Actuarial gains/(losses)	NA	NA
Fair Value of Plan assets, end of the period	0	0

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Other Items	2024-25	2023-24
Weighted average duration (based on discounted cash flow)	7	7

A.8) Categorisation of Investments under Plan Assets

Category of Assets	2024-25	2023-24
Govt. of India Securities (Central and State)	0	0
High Quality corporate bonds (incl PSU Bonds)	0	0
Equity Shares of listed companies	0	0
Real Estate / Propetry	0	0
Cash (including special deposits)	0	0
Other (including assets under schemes of Ins.)	0	0

A.9) History of DBO, Asset values, Surplus / Deficit and Experience Gains / Losses

History of DBO, Asset values, Surplus / Deficit and Experience Gains / Losses	2024-25	2023-24
DBO	110.56	92.40
Plan Assets	0.00	0.00
(Surplus)/Deficit	110.56	92.40
Exp Adj- Plan Assets gain/(Loss)	NA	NA
Assumptions (Gain)/loss	4.82	(9.05)
Exp Adj- Plan Liabilities Gain/(loss)	0	0
Total Actuarial Gain/(loss)	4.82	(9.05)

A.10) Reconciliation of Actuarial (Gain)/Losses

Recognition of Actuarial gains and losses	2024-25	2023-24
Actuarial (Gain)/Loss arising on DBO	4.82	(9.05)
Actuarial (Gain)/Loss arising on Plan Assets	NA	NA
Total (Gain)/Loss recognised during the period	4.82	(9.05)

A.11) Sensitivity analysis

Particulars	2024-25	2023-24
Defined benefit obligation (Base)	110.56	92.40

Sensitivity analysis	2024-25	
	Increase	Decrease
Discount Rate		
Impact of increase/ decrease of 50 bps on DBO	107.41	113.94
Salary Inflation		
Impact of increase/ decrease of 100 bps on DBO	117.40	104.49
Withdrawal Rate		
Impact of increase/ decrease of 100 bps on DBO	109.96	111.24

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Sensitivity analysis	2023-24	
	Increase	Decrease
Discount Rate Impact of increase/ decrease of 50 bps on DBO	89.73	95.28
Salary Inflation Impact of increase/ decrease of 100 bps on DBO	98.25	87.22
Withdrawal Rate Impact of increase/ decrease of 100 bps on DBO	92.06	92.79

A.12) Expected Undiscounted Cash Flows

Cash Flows	2024-25	2023-24
Year 1	51.27	32.28
Year 2	3.12	3.35
Year 3	5.54	17.24
Year 4	5.52	2.65
Year 5	4.20	5.05
After 5th Year	115.45	104.44

A.13) Plan provisions considered for carrying out actuarial valuation

Cash Flows	2024-25	2023-24
Eligibility	All employees	All employees
Qualifying salary	Last Drawn Basic Salary	Last Drawn Basic Salary
Qualifying service	Completed years of Continious service with part thereof in excess of 6 months	Completed years of Continious service with part thereof in excess of 6 months
Form of payment	Lumpsum	Lumpsum
Retirement benefit	15/26 * Salary * No. of years of completed service	15/26 * Salary * No. of years of completed service
Withdrawal benefit	Same as normal retirement benefit upto the date of exit	Same as normal retirement benefit upto the date of exit
Death benefit	Same as normal retirement benefit except that no vesting condition apply	Same as normal retirement benefit except that no vesting condition apply
Vesting Period	5 years	5 years
Maximum Ceiling	INR 20 Lakhs	INR 20 Lakhs

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A.14) Data used for Actuarial Valuation

Membership data	2024-25	2023-24
Number of Members	63	56
Total monthly Salary (in Lakhs)	12.23	10.18
Average Remaining working life (Years)	12.98	14.68
Average age (Years)	46.13	44.38
Average Past Service (Years)	14.13	14.55

A.15) Actuarial Assumptions

Actuarial Assumptions	2024-25	2023-24
Discount Rate	6.64%	7.13%
Salary Escalation rate	8.00%	8.00%

Demographic Assumptions	2024-25	2023-24
Mortality Table	100% of IALM 2012-14	100% of IALM 2012-14
Withdrawal Rate	5.00%	5.00%
Retirement Age	58	58

Discount rate

Discount Rate for the valuation is based on Yield to Maturity (YTM) available on Government bonds having similar term to decrement-adjusted estimated term of liabilities. Estimated term of liabilities, for selection of discount rate, is calculated as average term of all future benefit payments on account of death, retirement or resignation weighted by corresponding amount of benefits.

Salary growth rate

Salary growth rate is company's long term best estimate as to salary increases & takes account of inflation, seniority, promotion, business plan, HR policy and other relevant factors on long term basis as provided in relevant accounting standard.

Withdrawal rate

Assumptions regarding withdrawal rates are also set based on the estimates of expected long-term future employee turnover within the organization.

Mortality rate

Indian Assured Lives Mortality (2012-14) as issued by Institute of Actuaries of India has been used.

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Projected Unit Credit Method

As required under Para 51 (b) of Ind AS 19, valuation of plan benefits is done using Projected Unit Credit Method. Under this method, only benefits accrued till the date of valuation (i.e. based on service upto date of valuation) are considered for valuation. Present value of Defined Benefit Obligation is calculated by projecting salaries, exits due to death, resignation and other decrements, if any, and benefit payments made during each month till the time of retirement of each active member using assumed rates of salary escalation, mortality & employee turnover rates. The expected benefit payments are then discounted back from the expected future date of payment to the date of valuation using the assumed discount rate.

Ind AS 19 also requires 'Service Cost' to be calculated separately in respect of benefit accrued during the current period. Service Cost is calculated using the same method as described above; however instead of all accrued benefits, benefit accrued over the current reporting period is considered.

B) Leave Encashment (Unfunded)

(Rs. In Lacs.)

B.1) Liability/(Asset) to be recognised in the Balance Sheet

Amount in Balance Sheet	2024-25	2023-24
Defined Benefit Obligation (DBO)	24.28	14.49
Fair value of Plan Assets	0.00	0.00
Funded Status- (Surplus)/Deficit	0.00	0.00
Liability/(Asset) recognised in the Balance Sheet	24.28	14.49

B.2) Bifurcation of DBO into Current and Non Current Portion

Current/ Non Current Benefit obligation/asset	2024-25	2023-24
Current Liability	6.18	2.76
Non Current Liability	18.10	11.73
Liability/(Asset) recognised in the Balance Sheet	24.28	14.49

B.3) Expense recognised during the year in the Statement of Profit and Loss

Particulars	2024-25	2023-24
Current Service Cost	5.25	4.41
Interest Cost	1.03	1.08
Net Acturial Losses /(gain)	0.00	0.00
Expected Return on Plan Assets	0.00	0.00
Total Expense/(Income) included in Employee Benefit	6.28	5.50

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B.4) Expense recognised during the year in the Statement of Other Comprehensive Income(OCI)

Particulars	2024-25	2023-24
Remasurements due to:		
Effect of change in financial assumptions (A)	0.87	0.26
Effect of experience adjustments (B)	2.87	(5.97)
Actuarial (Gains)/Losses (A+B)	3.73	(5.71)
Return on plan assets (excluding interest)	0.00	0
Total remeasurements recognized in OCI	3.73	(5.71)

B.5) Return on Plan Assets

Actual Return on Plan Assets	2024-25	2023-24
Interest Income Plan Asset	NA	NA
Actuarial Gains/(Losses) on Plan Assets	NA	NA
Actual Return on Plan Assets	NA	NA

B.6) Reconciliation of amounts in Balance Sheet

Particulars	2024-25	2023-24
Opening Balance Sheet (Asset)/Liability	14.49	14.76
Total Expense/(Income) recognised in P&L	6.28	5.50
Remeasurement	3.73	(5.71)
Actual Employer Contribution	(0.23)	(0.06)
Closing Balance Sheet (Asset)/Liability	24.28	14.49

Change in Present Value of Benefit Obligation during the Period	2024-25	2023-24
Defined Benefit Obligation, beginning of the period	14.49	14.76
Current Service Cost	5.25	4.41
Interest Cost	1.03	1.08
Actuarial (Gains)/Losses	3.73	(5.71)
Actual Benefits Paid	(0.23)	(0.06)
Defined Benefit Obligation, end of the period	24.28	14.49

B.7) Reconciliation of Fair Value of Plan Asset

Change in fair value of plan assets during the period	2024-25	2023-24
Fair Value of Plan assets, beginning of the period	NA	NA
Interest income on plan assets	NA	NA
Actual Enterprises' contribution	0.06	NA
Actual benefits paid	(0.06)	NA
Actuarial gains/(losses)	NA	NA
Fair Value of Plan assets, end of the period	NA	NA

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B.8) Categorisation of Investments under Plan Assets

Category of Assets	2024-25	2023-24
Govt. of India Securities (Central and State)	0	0
High Quality corporate bonds (incl PSU Bonds)	0	0
Equity Shares of listed companies	0	0
Real Estate / Propetry	0	0
Cash (including special deposits)	0	0
Other (inclnding assets under schemes of Ins.)	0	0

B.9) History of DBO, Asset values, Surplus / Deficit and Experience Gains / Losses

History of DBO, Asset values, Surplus / Deficit and Experience Gains / Losses	2024-25	2023-24
DBO	24.28	14.49
Plan Assets	0.00	0.00
(Surplus)/Deficit	24.28	14.49
Exp Adj- Plan Assets gain/(Loss)	0.00	0.00
Assumptions (Gain)/loss	3.73	(5.71)
Exp Adj- Plan Liabilities Gain/(loss)	0.00	0.00
Total Actuarial Gain/(loss)	3.73	(5.71)

B.10) Reconciliation of Actuarial (Gain)/Losses

Recognition of Actuarial gains and losses	2024-25	2023-24
Actuarial (Gain)/Loss arising on DBO	3.73	(5.71)
Actuarial (Gain)/Loss arising on Plan Assets	0.00	0.00
Total (Gain)/Loss recognised during the period	3.73	(5.71)

B.11) Sensitivity analysis

Particulars	2024-25	2023-24
Defined benefit obligation (Base)	24.28	14.49

Sensitivity analysis	2024-25	
	Increase	Decrease
Discount Rate Impact of increase/ decrease of 50 bps on DBO	23.40	25.23
Salary Inflation Impact of increase/ decrease of 100 bps on DBO	26.16	22.61
Withdrawal Rate Impact of increase/ decrease of 100 bps on DBO	24.16	24.42

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Sensitivity analysis	2023-24	
	Increase	Decrease
Discount Rate Impact of increase/ decrease of 50 bps on DBO	13.91	15.13
Salary Inflation Impact of increase/ decrease of 100 bps on DBO	15.76	13.38
Withdrawal Rate Impact of increase/ decrease of 100 bps on DBO	14.44	14.55

B.12) Expected Undiscounted Cash Flows

Cash Flows	2024-25	2023-24
Year 1	6.18	2.95
Year 2	1.89	1.79
Year 3	1.46	0.58
Year 4	0.99	0.95
Year 5	0.92	0.62
After 5th Year	33.81	24.42

B.13) Plan provisions considered for carrying out actuarial valuation

Cash Flows	2024-25	2023-24
Eligibility	All employees	All employees
Qualifying salary	Last Drawn Basic Salary	Last Drawn Basic Salary
Qualifying service	Completed years of Continuous service with part thereof in excess of 6 months	Completed years of Continuous service with part thereof in excess of 6 months
Form of payment	Lumpsum	Lumpsum
Retirement benefit	(No of accumulated leaves*Applicable monthly salary for the leave encashment)/30	(No of accumulated leaves*Applicable monthly salary for the leave encashment)/30
Withdrawal benefit	Same as normal retirement benefit upto the date of exit	Same as normal retirement benefit upto the date of exit
Death benefit	Same as normal retirement benefit except that no vesting condition apply	Same as normal retirement benefit except that no vesting condition apply
Vesting Period	Nil	Nil
Maximum Ceiling	No Limit	No Limit

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B.14) Data used for Actuarial Valuation

Membership data	2024-25	2023-24
Number of Members	63	56
Total monthly Salary (in Lakhs)	30	24.60
Average Remaining working life (Years)	13	14.68
Average age (Years)	46	44.38
Average Past Service (Years)	14	14.55

B.15) Actuarial Assumptions

Actuarial Assumptions	2024-25	2023-24
Discount Rate	6.64%	7.13%
Salary Escalation rate	8.00%	8.00%

Demographic Assumptions	2024-25	2023-24
Mortality Table	100% of IALM 2012-14	100% of IALM 2012-14
Withdrawal Rate	5.00%	5.00%
Retirement age	58	58

Notes:

- a) The discount rate is based on the prevailing market yield on government securities as at the balance sheet date for the estimated term of obligation.
- b) The estimates of future salary increase considered in actuarial valuation, takes account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.
- c) The gratuity and Leave Encashment liabilities are unfunded. Accordingly, information regarding planned assets are not applicable.

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42 Finance Costs

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Bank charges and Guarantee commission	635.44	769.57
Foreign currency fluctuation	0.18	0.00
Interest Expenses		
On Lease liability	7.45	17.46
On Partners Capital	5.06	18.54
On Term Loan	94.70	132.93
On Working Capital/Others	1444.47	1437.15
	2187.29	2375.64

Details Of Transaction with Related Parties	As On 31.03.2025	As On 31.03.2024
On Lease Liability		
Sanyon Properties	4.70	5.46
Bahubali Housing Finance	0.87	3.82
Little Star	0.87	3.82
On Working Capital/Others		
Jupiter Metals Private Limited	38.24	41.71
	44.69	54.81

43 Depreciation and Amortization Expenses

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Amortisation of Intangible Assets	0.00	0.10
Amortisation of Right to use Assets	23.62	43.56
Depreciation on Property Plant & Equipment	535.13	616.08
	558.75	659.75

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44 Sales, Administration and Other Expenses

Particulars	(Rs. In Lacs.)	
	As On 31.03.2025	As On 31.03.2024
Advertisement and Business Promotion	11.62	12.74
Arbitration Expenses	564.85	0.00
Charity and Donation	11.36	14.79
Corporate Social Responsibility(CSR)	85.00	40.30
Commission & Brokerage	33.93	17.76
Freight and Transportation Expenses	301.42	360.06
General Repairs	132.07	56.66
Impairment of Assets	65.98	44.99
Legal, Consultancy, Retainership, Professional Arbitration	447.49	562.42
Loss on sale of Fixed Assets	0.00	61.89
Miscellaneous Expenses	402.27	327.60
Payment To Auditors(Including Branch Auditors)	26.63	16.71
Provision for Bad & Doubtful Debts	0.00	103.82
Rates and taxes	735.12	1353.64
Rent Expenses	172.40	157.96
Sundry Balances Written Off (Net)	76.07	0.00
Telephone, telex and postage	29.52	25.74
Travelling and Conveyance Expenses	296.41	298.75
Vehicle Hiring / Running and Maintenance	411.45	345.42
	3803.60	3801.26

Particulars	(Rs. In Lacs.)	
	2024-25	2023-24
Audit fees of Statutory Auditors	15.00	10.00
Audit fees of branch Auditors	4.51	4.92
Tax Audit Fees	5.36	3.54
Certificate and Other Services	4.56	3.35
	29.43	21.80

Details Of Transaction with Related Parties	(Rs. In Lacs.)	
	As On 31.03.2025	As On 31.03.2024
Rent Expenses		
Chandra Prakash Kothari & Sons	3.60	3.60
Dharam Prakash Kothari & Sons	3.60	3.60
Kuldeep Kothari & Sons	3.60	3.60
Sunil Kothari & Sons	3.60	3.60
Vivek Trust	3.60	3.60
Travelling Expenses		
Jupiter Metals Private Limited	8.87	4.05
Vehicle Hiring / Running and Maintenance		
Om Metal Auto Private Limited	15.20	2.06
	42.08	24.11

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45 Other Comprehensive Income

Particulars	(Rs. In Lacs.)	
	As On 31.03.2025	As On 31.03.2024
Items That Will Not Be Reclassified To Profit Or Loss		
Gain/(Loss) on Re-measurement of the net defined benefit	(8.55)	14.76
Equity instruments through Other comprehensive income	(0.78)	2.79
Income tax relating to items that will not be reclassified to profit or loss	2.67	(5.02)
Total (A)	(6.66)	12.53
Items that will be reclassified to profit or loss		
The effective portion of gains and loss on hedging instruments	0.00	0.00
Changes in Foreign Currency Monetary Item translation difference account(FCMITDA)	(173.34)	(178.20)
Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
Total (B)	(173.34)	(178.20)
Total Other Comprehensive Income (A+B)	(180.01)	(165.67)

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NOTES TO FINANCIAL STATEMENTS

46 Segment Reporting:

(a) Primary Segment: Business Segment

Based on the guiding principles given in “IndAccounting Standard –108 Operating Segments” notified under Companies (Accounting standard) Rules 2006, the Company’s operating business are organized and managed separately according to the nature of products manufactured and services provided. The identified reportable are:

- 1 Engineering Segment
- 2 Real Estate Segment
- 3 Other segment which include hostel, packaging and other related activities

Secondary Segment: Geographical segment:

The analysis of Geographical segment is based on the geographical location i.e. domestic and overseas markets of the customers.

Secondary Segment Reporting (By Geographical segment)

The following is the distribution of the company’s revenue from operation (net) by Geographical markets, regardless of where the goods were produced:

(Rs. In Lacs.)		
Particulars	2024-25	2023-24
Revenue from Domestic Market	62541.33	103859.37
Revenue from Overseas Market	4086.44	2119.43
	66627.77	105978.81

Geographical segment wise receivables:

(Rs. In Lacs.)		
Particulars	2024-25	2023-24
Receivable of Domestic Market	24762.44	20878.52
Receivables of Overseas Market	3551.48	2727.74
	28313.92	23606.25

Geographical segment wise Property, Plant & Equipment (Includes Investment Property):

(Rs. In Lacs.)		
Particulars	2024-25	2023-24
In India	10460.16	11114.39
Outside India	215.19	285.31
	10675.36	11399.69

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In addition to the significant accounting policies applicable to the business segment as set in note 2.23, the accounting policies in relation to segment accounting are as under:

i) Segment revenue & expenses

Joint revenue and expenses of segments are allocated amongst them on a reasonable basis. All other segment revenue and expenses are directly attributable to the segments.

ii) Segment assets and liabilities

Segment assets include all operating assets used by a segment and consist principally of operating cash, receivables, inventories and fixed assets, net of allowance and provisions, which are reported as direct off sets in the balance sheet. Segment Liabilities include all operating Liabilities and consist principally of trade payables & accrued liabilities. Segment assets and liabilities do not include deferred income taxes except in the Engineering division. While most of the assets/liabilities can be directly attributed to individual segments, the carrying amount of certain assets /liabilities pertaining to two more segments are allocated to the segments on a reasonable basis.

iii) Inter segment sales

Inter segment sales between operating segments are accounted for at market price. These transactions are eliminated in consolidation. The main division is engineering division and funds provided by engineering division to other division and interest on such balances are not charged.

iv) Other segment having revenue from sale of external customers in excess of 10% of total revenue of all segments is shown separately and others are shown in other segment.

OM INFRA LIMITED**CIN: L27203RJ1971PLC003414 Email :- info@ommetals.com****2nd Floor, A-Block, Om Tower Church Road, Mi Road, Jaipur, Rajasthan, India, 302001****Segment wise Revenue, Results and Capital Employed****(Rs. In lacs)**

S.No.	PARTICULARS	YEAR ENDED	
		Year ended 31/03/2025	Year ended 31/03/2024
		Audited	Audited
1	Segment Revenue		
	(net sale/income from each segment should be disclosed)		
1	Engineering	65812.68	103573.07
2	Real estate	815.09	2379.28
3	Others	0.00	26.46
	Total segment revenue	66627.77	105978.81
	Less: Inter segment revenue		
	Revenue from operations	66627.77	105978.81
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Engineering	6169.500	12317.04
2	Real estate	-204.56	-201.1
3	Others	0.00	-395.56
	Total Profit before tax	5964.940	11720.38
	i. Finance cost	2187.29	2375.64
	ii. Other unallocable expenditure net off unallocable income		
	Profit before tax	3777.65	9344.74
3	(Segment Assets - Segment Liabilities)		
	Segment Assets		
1	Engineering	103007.210	98831.97
2	Real estate	4566	5288.77
3	Others	0.00	600.02
	Total Segment Asset	107573.210	104720.76
	Un-allocable Assets		
	Net Segment Asset	107573.21	104720.76
4	Segment Liabilities		
	Segment liabilities		
1	Engineering	28535.08	28384.65
2	Real estate	1336.44	1447.58
3	Others	0.00	135.58
	Total Segment Liabilities	29871.52	29967.81
	Un-allocable Liabilities		
	Net Segment Liabilities	29871.52	29967.81
	Disclosure of Notes on Segments		

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47 Financial Instruments

47.1 Categories of Financial Instruments

Particulars	31.03.2025		31.03.2024	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Financial assets				
Measured at Amortised Cost				
Loans (Non-Current)	24890.38	24890.38	25233.91	25233.91
Loans (Current)	6024.00	6024.00	7005.56	7005.56
Other financial assets(Non-current)	722.48	722.48	910.60	910.60
Trade receivables	28313.92	28313.92	23606.25	23606.25
Cash and cash equivalents	2550.27	2550.27	1592.55	1592.55
Bank balances other than cash and cash equivalents	5233.02	5233.02	5454.33	5454.33
Non-current Investments (NSC)	0.13	0.13	0.13	0.13
Other financial assets(current)	64.07	64.07	36.45	36.45
Total Financial Assets at Amortised Cost (A)	67798.26	67798.26	63839.79	63839.79
Financial Assets Measured at Fair Value through Other Comprehensive Income				
Non-curent Investments	11.45	11.45	16.22	16.22
Total financial assets at Fair Value through Other Comprehensive Income (B)	11.45	11.45	16.22	16.22
Financial Assets Measured at Fair Value through Profit and Loss				
Non-current Investments	N.A.	N.A.	N.A.	N.A.
Current Investments	N.A.	N.A.	N.A.	N.A.
Other financial assets	N.A.	N.A.	N.A.	N.A.
Total Financial Assets at Fair Value through Profit and Loss (C)	0.00	0.00	0.00	0.00
Total Financial Assets (A+B+C)	67809.71	67809.71	63856.00	63856.00

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Particulars	31.03.2025		31.03.2024	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Financial Liabilities				
Measured at Amortised				
Long term Borrowings*	2915.90	2915.90	2788.72	2788.72
Short term Borrowings	4854.52	4854.52	5023.02	5023.02
Trade Payables	12016.43	12016.43	10158.04	10158.04
Lease Liability **	38.69	38.69	147.18	147.18
Other financial liabilities (Non-Current)	1303.83	1303.83	1042.68	1042.68
Other financial liabilities (Current)	1975.54	1975.54	1807.03	1807.03
Total Financial Liabilities at Amortised Cost	23104.91	23104.91	20966.68	20966.68

* Long term borrowings includes current maturities.

** Lease Liability includes both short term and long term .

47.2 Risk Management

(I) Capital Risk Management

The Company being in a capital intensive industry, its objective is to maintain strong credit rating healthy capital ratios and establish a capital structure that would maximize the return to stakeholders through optimum mix of debt and equity.

The Company's capital requirement is mainly to fund its capacity expansion, repayment of principal and interest on its borrowings and strategic acquisitions. The principal source of funding of the Company has been, and is expected to continue to be, cash generated from its operations supplemented by funding from bank borrowings and the capital markets.

The Company regularly considers other financing and refinancing opportunities to diversify its debt profile, reduce interest cost and elongate the maturity of its debt portfolio, and closely monitors its judicious allocation amongst competing capital expansion projects and strategic acquisitions, to capture market opportunities at minimum risk.

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The Company monitors its capital using gearing ratio, which is net debt divided to total equity. Net debt includes, interest bearing loans and borrowings less cash and cash equivalents, Bank balances other than cash and cash equivalents and current investments.

(Rs. In Lacs.)		
Particulars	2024-25	2023-24
Long term borrowings	1029.17	1395.86
Current maturities of long-term debt	1886.74	1392.86
Short term borrowings	6741.25	5023.02
Total	9657.16	7811.75
Less: cash and cash equivalents	2550.27	1592.55
Less: bank balances other than cash and cash equivalents	5233.02	5454.33
Net debt	1873.87	764.86
Total equity	77701.69	74752.95
Gearing ratio	0.02	0.01

Note:

(1.) Equity includes all capital and reserves including capital reserves of the Company that are managed as capital.

(2.) Debt is defined as long and short term borrowings (including financial guarantees contracts).

(II) Financial Risk Management

The Company manages financial Risk by its Board of Directors for overseeing the Risk Management Framework and developing and monitoring the Company's risk management policies. The risk management policies are established to ensure timely identification and evaluation of risks, setting acceptable risk thresholds, identifying and mapping controls against these risks, monitor the risks and their limits, improve risk awareness and transparency. Risk management policies and systems are reviewed regularly to reflect changes in the market conditions and the Company's activities to provide reliable information to the Management and the Board to evaluate the adequacy of the risk management framework in relation to the risk faced by the Company.

The risk management policies aim to mitigate the following risks arising from the financial instruments:

- (A) Market risk
- (B) Credit risk; and
- (C) Liquidity risk

(A) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in the market prices. The Company is exposed in the ordinary course of its business to risks related to changes in foreign currency exchange rates, commodity prices and interest rates.

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(i) Foreign Currency Risk Management [As Per Annexure 47.2(A)(i)]

The Company's functional currency is Indian Rupees (INR). The Company undertakes transactions denominated in foreign currencies; consequently, exposure to exchange rate fluctuations arise. Volatility in exchange rates affects the Company's revenue from export markets and the costs of imports, primarily in relation to raw materials. The Company is exposed to exchange rate risk under its trade and debt portfolio.

Adverse movements in the exchange rate between the Rupee and any relevant foreign currency result's in increase in the Company's overall debt position in Rupee terms without the Company having incurred additional debt and favorable movements in the exchange rates will conversely result in reduction in the Company's receivables in foreign currency.

Annexure 47.2(A)(i)- Currency Exposure as at
The Carrying Amounts of the Group's Monetary Assets and Monetary Liabilities at the end of the reporting period are as follows:

Particulars	2025				
	USD	EURO	RWF	GHC	NEPAL RUPEES
Financial assets					
Measured at amortised cost					
Other Financial Assets (Non-current)			114.80	0.00	0.00
Other Financial Assets (current)	0.00	0.00	0.00	0.00	2096.73
Trade Receivables	20.56	0.00			5.03
Cash and Cash Equivalents					
Bank balances other than cash and cash equivalents	0.11	0.00	0.84	0.03	702.24
Loans					480.34
Total financial assets	20.68	0.00	115.64	0.03	3284.35
Financial Liabilities					
Measured at amortised cost					
Long term Borrowings					
Short term Borrowings					
Trade Payables	0.00	0.00	258.77	0.00	44.70
Other financial liabilities (Non-Current)					96.54
Other financial liabilities (Current)	0.00	0.00	84.44	0.00	57.14
Total financial Liabilities	0.00	0.00	343.21	0.00	198.39

Particulars	2024				
	USD	EURO	RWF	GHC	NEPAL RUPEES
Financial assets					
Measured at amortised cost					
Other financial assets (Non-current)			274.77	0.00	0.00
Other financial assets (current)	0.00	0.00	0.00	0.00	0.00
Trade receivables	17.86	0.00			
Cash and cash equivalents					
Bank balances other than cash and cash equivalents	0.08	0.00	6.00	0.30	0.00
Loans					
Total financial assets	17.94	0.00	280.76	0.30	0.00
Financial Liabilities					
Measured at amortised cost					
Long term Borrowings					
Short term Borrowings					
Trade Payables	0.00	3.04	2183.29	0.00	0.00
Other financial liabilities (Non-Current)					
Other financial liabilities (Current)	0.00	0.00	24.46	0.00	0.00
Total financial Liabilities	0.00	3.04	2207.75	0.00	0.00

Note:

The company does not hedge its foreign currency transactions and transaction with foreign operation so sensitivity analysis related to hedging is not required.

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(ii) Commodity Price Risk :-

The Company's revenue is exposed to the market risk of price fluctuations in its division is as under:

The Company generally takes Turnkey projects from government departments. The contract price is generally fix and free from any price risk subject to change in any government policy or rules.

Real Estate Segment: The Company is exposed to risk of prices of Residential and commercial units. These prices may be influenced by factors such as supply and demand, and regional economic conditions.

The Company primarily purchases its raw materials in the open market from third parties. The Company is therefore subject to fluctuations in prices for the purchase of Building Material and other raw material inputs. The Company purchased substantially all of its Raw Material from third parties in the open market.

The Company aims to sell the products at prevailing market prices. Similarly the Company procures raw materials on prevailing market rates as the selling prices of its products and the prices of input raw materials move in the same direction.

(iii) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company is exposed to interest rate risk because funds are borrowed at both fixed and floating interest rates. Interest rate risk is measured by using the cash flow sensitivity for changes in variable interest rate.

The borrowings of the Company are principally denominated in rupees with a mix of fixed and floating rates of interest. The Company has exposure to interest rate risk, arising principally on changes in base lending rate and LIBOR rates.

Particulars	(Rs. In Lacs.)	
	2024-25	2023-24
Fixed Rate Borrowings	1534.69	1015.56
Floating Rate Borrowings	6235.73	6796.18
Total Borrowings	7770.42	7811.75

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Sensitivity analysis based on average outstanding term loan borrowings:

Particulars	Profit or loss	
	100 bp Increase	100 bp Decrease
As at March 31, 2025		
Variable rate loan instrument	(65.16)	65.16
Cash flow sensitivity (net)		
As at March 31, 2024		
Variable rate loan instrument	(87.14)	87.14
Cash flow sensitivity (net)		

Increase or decrease in interest rate by 100 basis point*

* Profit will increase in case of decrease in interest rate and vice versa

(B) Credit Risk Management:

Credit risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the Company. Credit risk encompasses of both, the direct risk of default and the risk of deterioration of creditworthiness as well as concentration risks.

Company's credit risk arises principally from the trade receivables, loans, investments in debt securities, cash & cash equivalents.

Trade Receivables:

The Company's customer profile includes public sector enterprises, state owned companies and private corporate as well as large individuals. Accordingly Company's customer risk is low. The Company's average project execution cycle is around 24 to 36 months, general payment terms includes mobilization advances, monthly progress payments with a credit period ranging from 45 to 90 days and certain retention money to be released at the end of the project.

Customer credit risk is managed centrally by the Company and subject to established policy, procedures and control relating to customer credit risk management. Credit quality of a customer is assessed based on an extensive credit rating scorecard. The history of trade receivables shows a negligible allowance for bad and doubtful debts.

Cash and cash equivalents and other bank balances

The Company held cash and cash equivalents and other bank balances as at March 31, 2025 is Rs. 7783.29 Lacs. The cash and cash equivalents are held with bank with good credit ratings and financial institution counterparties with good market standing.

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(C) Liquidity Risk Management

Liquidity risk refers to the risk of financial distress or extraordinary high financing costs arising due to shortage of liquid funds in a situation where business conditions unexpectedly deteriorate and requiring financing. The Company requires funds both for short term operational needs as well as for long term capital expenditure growth projects. The Company generates sufficient cash flow for operations, which together with the available cash and cash equivalents and short term investments provide liquidity in the short-term and long-term. . The Company has established an appropriate liquidity risk management framework for the management of the Company's short, medium and long-term funding and liquidity management requirements. The Company manages liquidity risk by maintaining adequate reserves, banking facilities and reserve borrowing facilities, by continuously monitoring forecast and actual cash flows, and by matching the maturity profiles of financial assets and liabilities.

The following tables detail the Company's remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods and its non-derivative financial assets. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Company can be required to pay. The tables include both interest and principal cash flows.

Particulars	As On 31.03.2025			
	<1 Year	1-5 Year	> 5 Year	Total
Financial Assets				
Non-current Investments	0.00	2795.20	11238.03	14033.23
Loans (Non-Current)	0.00	24890.38	0.00	24890.38
Loans (Current)	6024.00	0.00	0.00	6024.00
Trade receivables	28313.92	0.00	0.00	28313.92
Cash And Cash Equivalents	2550.27	0.00	0.00	2550.27
Bank Balances Other Than Cash And Cash Equivalents	5233.02	0.00	0.00	5233.02
Other Financial Assets	64.07	722.48	0.00	786.55
Total Financial Assets	42185.27	28408.06	11238.03	81831.36
Financial Liabilities				
Long term Borrowings	1886.74	1029.17	0.00	2915.90
Short term Borrowings	4854.52	0.00	0.00	4854.52
Trade Payables	12016.43	0.00	0.00	12016.43
Lease Liabilities	12.00	26.69	0.00	38.69
Other financial liabilities	1975.54	1303.83	0.00	3279.36
Total Financial Liabilities	20745.22	2359.68	0.00	23104.91

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(Rs. In Lacs.)

Particulars	As On 31.03.2024			
	<1 Year	1-5 Year	> 5 Year	Total
Financial Assets				
Non-current Investments	0.00	2840.76	11238.03	14078.79
Loans (Non-Current)	0.00	25233.91	0.00	25233.91
Loans (Current)	7005.56	0.00	0.00	7005.56
Trade receivables	23606.25	0.00	0.00	23606.25
Cash and cash equivalents	1592.55	0.00	0.00	1592.55
Bank balances other than cash and cash equivalents	5454.33	0.00	0.00	5454.33
Other financial assets	36.45	910.60	0.00	947.05
Total Financial Assets	37695.15	28985.26	11238.03	77918.45
Financial Liabilities				
Long term Borrowings	1392.86	1395.86	0.00	2788.72
Short term Borrowings	5023.02			5023.02
Trade Payables	10158.04			10158.04
Lease Liabilities	38.40	108.78		147.18
Other financial liabilities	1807.03	1042.68		2849.72
Total Financial Liabilities	18419.37	2547.32	0.00	20966.68

Collateral

The Company has pledged of its trade receivables, part of investments and cash and cash equivalents in order to fulfill certain collateral requirements for the banking facilities extended to the Company. There is obligation to return the securities to the Company once these banking facilities are surrendered.

47.3 Level Wise Disclosure of Financial Instruments

(Rs. In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024	Level	Valuation techniques and key inputs
Non-current investments in equity shares measured at FVTOCI	11.45	16.22	1	Quoted bid prices in an active market
Long term Borrowings				
Carrying value	2915.90	2788.72	2	Discounted cash flow observable future cash flows are based on terms
Fair value	2915.90	2788.72	2	discounted at a rate that reflects market risks.

There is no instruments like preference shares measured at fair value using level iii technique so no sensitivity analysis and reconciliation are not given.

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48 Disclosures as per IND AS -115

a) Performance Obligations and Remaining Performance Obligations

i) The remaining performance obligation disclosure provides the aggregate amount of the transaction price yet to be recognized as at the end of the reporting period and an explanation as to when the Company expects to recognize these amounts in revenue. Applying the practical expedient as given in Ind AS 115, the Company has not disclosed the remaining performance obligation related disclosures for contracts where the revenue recognized corresponds directly with the value to the customer of the entity's performance completed to date, typically those contracts where invoicing is on time and material basis. Remaining performance obligation estimates are subject to change and are affected by several factors, including terminations, changes in the scope of contracts, periodic revalidations, adjustment for revenue that has not materialized and adjustments for currency.

b) Disaggregation of revenue of segments as required by Ind As-115, has already been disclosed under note no. 46.

c) Out of Revenue from operations Rs 66627.77 Lacs (P.Y. Rs. 105801.07 lacs) recognized under IndAS 115 during the year, Rs 64456.60 Lacs (P.Y. Rs. 101281.02 lacs) is recognized over a period of time and Rs. 2171.12 Lacs (P.Y. Rs. 4520.05 lacs) is recognized at point in time.

d) There is no material impact on provision for expected credit loss so movement analysis is not required.

e) Contract balances: Company recognized revenue as per Ind AS 115 and revenue is directly debited in trade receivables instead of debiting it into contract assets. Retention money deducted amounting to Rs 11328.28 Lacs (P.Y. Rs. 7812.37 Lacs) is included in Trade receivables. Company's Trade receivables includes unbilled receivable of Rs 4981.42 (P.Y. Rs. 5860.46 lacs) in balance sheet which are recognized as contract assets in balance sheets. Contract liabilities are those liabilities for which revenue recognized on point in time approach and amount has been received as booking (only in real estate activities).

Contract Assets:

(Rs. In Lacs.)		
Particulars	2024-25	2023-24
Opening Balance	5860.46	6768.32
Add: Adjustment due to Ind As 115		
Less: Billed/ Received during the year	(418.23)	(907.86)
Closing balance of contract assets	5442.23	5860.46

Contract Liabilities:

(Rs. In Lacs.)		
Particulars	2024-25	2023-24
Opening Balance	1446.68	1834.88
Add: Adjustment due to Ind As 115		
Add/less: Received/adjusted during the year and other	59.09	(388.20)
Closing balance of contract liability	1505.77	1446.68

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f) Current Contract Commitments / Works in Progress

(Rs. In Lacs)

Name of Contract and Country	Contract Value	Value of balance work/existing commitment as on 31.03.2025	Om Infra Limited Share Percentage	Estimated completion date
Kachchh Branch Canal Small Hydro Project, India	24941	985	100%	Dec, 2025
Rampur Barrage Project, India	19376	1131	100%	Dec, 2026
Kundah Pumped Storage Hydro Project, India	16937	3473	Consortium Member for HM Works	Dec, 2025
Arun-3 Hydro-Electric Project, Nepal	14112	6885	100%	Dec, 2025
Isarda Dam Project, India	61516	5936	50%	Dec, 2025
Lower Pedhi Project, Amravati, India	24007	10800	100%	Dec, 2025
Shahpurkandi Power House Project, India	62100	14499	98%	Dec, 2025
Imphal Barrage Project, India	4111	3486	100%	Aug, 2026
Nokha Water Supply Project, India	60900	26235	50%	March, 2026
Khajuwala Water Supply Project, India	37023	14832	59%	March, 2026
Moradabad Water Supply Project, India	115000	47500	80%	Dec, 2025
Kanpur Water Supply	73680	6485	80%	
Kwar Hydro-Electric Project, India	40900	40900	100%	Dec, 2027
Shahjhanpur Water Supply Project, India	12933	12933	100%	March, 2027
Rae Bareilly & Unnao Water Supply, Lucknow Circle, India	34886	34886	100%	March, 2035
Amroha & Sambhal Water Supply, Moradabad Circle, India	10610	10610	100%	March, 2035
Construction of ghats on both banks of Kanh river, Ujjain, India	56329	56329	29%	Nov, 2027
LoT-5B Hydro-Mechanical works, Dibang, India	19985	19985	100%	Nov, 2029

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49 Contingent Liabilities and Commitments

Contingent Liabilities (Not Provided For) In Respect of Following:

A. Disputed tax demands

The details of disputed income tax, service tax, and sales tax & Excise duty as on 31-03-2025 are as follows:

(Rs. In Lacs.)				
Nature of the Statute	Forum where dispute is pending	Demand Amount	Amount paid under protest	Period to which the amount relates
Central Sales Tax Act, 1956. and Sales Tax/VAT/GST Act of various states	High Court	16.91	0.00	2003-04
	Board of West Bengal	177.49	0.00	2009-10
	GST Appeal	310.63	30.85	2017-18 to 2023-24
Income Tax Act, 1961	CIT Appeal	1160.18	982.63	A.Y. 2015-16 to 2021-22
SPML-OM Metals (JV)				
CGST/SGST ACT	GST Appeal	98.37	9.84	2016-17 to 2017-18
Service Tax Act, 1994	Comissioner Appeal	17.92	1.79	2017-18
OMIL WIPL JV				
CGST/SGST ACT	GST Appeal	450.30	0.00	F.Y. 2020-21
OMIL-JSC JV Kameng				
Sales Tax Authority	Board of West Bengal	28.84	Nil	A.Y. 2008-09
		19.95	Nil	A.Y. 2009-10
CGST/SGST ACT	Application under Appeal	79.52	8.34	F.Y. 2017-18

Note:

(1) Amount as per demand orders including interest and penalty wherever mentioned in the order except show cause.

B.

(Rs. In Lacs.)			
S.No	Particulars	As On 31.03.2025	As On 31.03.2024
i)	Outstanding bank guarantee *	16618.12	18520.44
ii)	Letter of credits accepted**	3878.52	3982.88
iii)	Other Claims against the Company not acknowledged a debt relating to supplies and service matters	21.15	21.15
iv)	Labour cases	Amount Un-ascertainable	Amount Un-ascertainable

Based on favorable decisions in similar cases, legal opinion taken by the Company, discussions with the solicitors, etc., the Company believes that there is fair chance of decisions in its favors in respect of all the items listed in (iii) & (iv) above and hence no provisions is considered necessary against the same.

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- Outstanding bank guarantee includes issued by banks, in favor of following joint venture/partnership firm.

Name of Joint Venture (JV) /Partnership Firm (PF)	(Rs. In Lacs.)	
	Outstandings Bank Guarantee	
	As On 31.03.2025	As On 31.03.2024
Gurha Thermal Power Co. Ltd.(JV)	264.00	264.00
Om Metals Consortium Pvt. Ltd	0.00	20.00
SPML OMIL JV (Ujjain)	225.00	225.00
Om Metal SPML JV (Mpanga, Rawanda) *	811.27	1573.99
Om Metal PSP Consortium – Kunda	507.58	337.18
OMIL-JV ShapurKhandi Punjab	3105.00	3105.00
OMIL -JWIL (JV)**	2200.51	2582.49
BRCCPL OMIL DARA JV	772.14	1492.14
Total	7885.50	9599.81

*Bank Guarantee given in forex amount taken in equivalent INR.

** Amroha Work awarded in the name of OMIL-JWIL JV and Bank Gaurantee provided to JV but All work is being executed by company itself with the due approval of project authority.

C. Other commitments

a) The company has issued an undertaking to associate bankers for non – disposal of its investment in an subsidiary (Bhilwara Jaipur Toll Road Pvt. Ltd) till date entity repay its debts as follows but Subsidiary has paid all its debt payable to banks :

Particulars	Name of Banker	OMIL (No. of Shares)	
		2024-25	2023-24
Shares Pledged	PNB & ICICI	1651107	1651107

b) The Company from time to time provides need based funding to subsidiaries and joint ventures entity towards capital and other requirements.

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c) The Company has imported capital goods under the export promotion capital goods scheme to utilize the benefit of a zero or concessional customs duty rate. These benefits are subject to future exports within the stipulated period. Such export obligations at year end aggregate to.

Particulars	2024-25	2023-24
Other Commitments The Branch of the Company has imported capital goods under the export promotion capital goods scheme to utilize the benefit of a zero or concessional customs duty rate. These benefits are subject to future exports to be completed till November -December, 2021 Such export obligations at year end aggregate to (Duty Saved Rs. 79.80 Lacs(p.y. Rs.466.21 lacs). Non-obligation will result in Interest payable also as determined at applicable date. And thereby contingent liability to be considered in the coming FY 2023-24. Company has fulfilled all export obligations and now company does not have any outstanding obligations.	0.00	478.80

50 Related Party disclosure under IND AS-24 “Related party disclosures” notified:

During the year, the Company entered into transactions with the related parties. Those transactions along with related balance as at 31st March 2024 and for the year ended on 31st March 2025 are presented below.

List of related parties with whom transactions have taken place during the year along with nature and volume of transactions are summarized as follows:

List of related parties and relationship:

Name of the Related Party	Relationship	% of holding	Incorporated in
Subsidiaries			
High Terrace Realty Private Limited	Subsidiary company	100.00%	India
Om Metals Consortium (P) Limited	Subsidiary company	100.00%	India
Worship Infraprojects Pvt Ltd	Subsidiary Company	100.00%	India
Gujrat Warehousing Pvt. Ltd.	Subsidiary Company (w.e.f. 18.07.2019)	99.00%	India
Bihar Logistic Pvt. Ltd.	Subsidiary Company (w.e.f. 17.06.2021)	99.00%	India
Bhilwara Jaipur Toll Road Pvt. Limited	Subsidiary Company (w.e.f. 24.11.2022)	51.28%	India

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Name of the Related Party	Relationship	% of holding	Incorporated in
Joint Operations OMIL-JSC JV, Kameng SPML -OM Metal JV (Ujjain) Om Metals SPML Joint Venture Om Metals SPML JV OMIL-WIPL JV (Isarda) Om Metal-PSP Consortium OMIL-JWIL-VKMCPL (JV) OMIL JV OMIL JWIL JV HCC OMIL JV BRCCPL OMIL DARA JV	Joint operation for Kameng w.e.f. 18-04-2015 Joint Operation for Rawanda Contract (w.e.f. 01.04.2019) Joint Operation for Ghana Joint Operation for Isarda Joint Operation for Kunda Joint Venture for Jabalpur Joint Venture for Shahpurkandi Joint Venture for Water Project Joint Venture for Water Project in Rajasthan Joint Venture for Water Project in Rajasthan	60.00% 100.00% 100.00% 100.00% 50.00% 30.00% 51.00% 98.00% 51.00% 50.00% 59.00%	India India India India India India India India India India India
Joint Venture/Partnership Firm Uttar Pradesh Logistic Pvt. Ltd. @ West Bengal Logistic Pvt. Ltd.@ Gurha Thermal Power Co. Ltd. (JV) Om Metal consortium (PF) Om Ray Venture (PF) Ultrawave Project Private Limited Mega EquitasPrivate Limited VKMCPL-OMIL(Pench-II)	Incorporated on 24.01.2017 Incorporated on 20.01.2017 Incorporated on 16-04-2009 Partnership Firm Partnership Firm 50% holding by Subsidiary (High Terrace Realty Private 40.63% holding by Subsidiary Incorporated as on 16.11.2019	 50.00% 50.00% 50.00% 17.50% 99.50% 50.00% 40.63% 30.00%	India India India India India India India
Associate Company Sanmati Infra Developer Pvt. Ltd.		0.00%	
Enterprises controlled or are under same management with reporting enterprise Jupiter Metals (P) Ltd Om Kothari Pariwarik Trust Om Kothari Foundation Bahubali Housing Co. (P) Limited Little Star (P) Limited Sanyon Properties Pvt. Ltd. Om Metals Auto P.Ltd. Om Ratnakar Private Om Automotors Pvt. Ltd. Om Hydromech Pvt. Ltd.			

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Name of the Related Party	Relationship	% of holding	Incorporated in
SkywaveImpex Private Limited Synergy Promoters private Limited Om optel Industries Private Limited Alchemy Ventures Private Limited Baba Vinimay Private Limited Bhvy Mangalam Merchants and traders Private Limited Lamboder Finvest Pvt. Ltd. Mayura Capital Advisors Private Limited Om Kothari Hotel(s) Private Limited Om Metals Hydroprojects Private Limited Om Infratech Private Infravisions and Ventures Private Limited Innovative Infrabuild Private Limited Oyum Speciality Foods Pvt. T C Kothari & Family Trust DP Kothari & Sons			
Key Management personnel/ Board of Directors Shri D.P. Kothari Shri Sunil Kothari Shri Vikas Kothari Ms. Reena Jain Shri Sunil Kumar Jain Shri Gopi Raman Sharma Shri Vaibhav Jain Saloni Kala Ramakant tripathi	Chairman Vice Chairman Managing Director & CEO Company Secretary Chief Financial Officer Independent Director Independent Director Independent Director Independent Director		
Executive Shri Bharat Kothari Shri Vishal Kothari Shri Bahubali Kothari	Executive Director(Projects) Executive director (Real Estate) Executive Director(Projects)		

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Name of the Related Party	Relationship	% of holding	Incorporated in
Relatives of Key Management Persons Shri Siddharth Kothari Shri Vivek Kothari Shri Vidushi Kothari Jai/Sonali Tholiya Smt. Seema Kothari Smt. Anita Kothari Chandra Prakash Kothari Indra Pahade (Ritu Jain) Puja Jain Sonali Tholia Vaibhav Kothari Monika Bakliwal Neelu Walia Chandra Kanta Luhadia Madhu Chandwar Anugraha Jain			

*As per agreement dated 16.11.2019 between two joint venturers, Company withdraws it right and responsibilities as JV partner from daytoday project execution and turnover @ 30% for monitoring and surveillance and profits sharing shall be 1.5% on turnover is agreed.

@ company has requested to FCI to reduce its stake in these silo projects SPV as these are being executed by JV partner M/s Veerprabhu Marketing Pvt Ltd and company shall have no financial exposure in these two silo SPV's

List of transactions with related parties are as following except those from them comapny has not entered any transaction.

(Rs. In Lacs)			
Particulars	Value of Transaction During the Reporting Period	Opening Balance	Closing Balance
Advance			
Bhilwara Jaipur Toll Road Pvt Ltd	-468.81	6492.81	6024.00
Bihar Logistic Pvt Ltd	12.02	1704.72	1716.74
Gurha Thermal Power Company Ltd.	0.29	748.14	748.43
Om Metals Consortium (P) Ltd	-355.84	22781.05	22425.21
Donation			
Om Kothari Foundation	43.00	0.00	0.00

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(Rs. In Lacs)

Particulars	Value of Transaction During the Reporting Period	Opening Balance	Closing Balance
Inter-Corporate Deposit			
Gujarat Warehousing Pvt Ltd	401.40	108.63	510.03
Jupiter Metals (P) Ltd	204.26	378.13	582.39
Worship Infraproject Pvt Ltd	-161.24	-0.74	-161.98
Interest on Lease Liability			
Bahubali Housing co. P. Ltd	0.87	32.19	0.00
Little Star Finance (P) Ltd	0.87	32.19	0.00
Om Hydromech Pvt Ltd	0.99	36.79	0.00
Sanyon Properties Pvt Ltd	4.70	45.99	38.69
Interest on Security Deposit			
Sanyon Properties Pvt Ltd	9.79	89.02	98.81
Om Auto Motors Pvt Ltd.	-36.00	136.00	100.00
Om Metal Auto Private Ltd.	0.00	500.00	500.00
Om Hydromech Pvt Ltd	2.45	89.02	150.00
Interest Paid			
Jupiter Metals (P) Ltd	38.24	0.00	0.00
Om Metals Consortium (P) Ltd	1445.52	0.00	0.00
Investment			
Bhilwara Jaipur Toll Road Pvt Ltd	0.00	5589.70	5589.70
Bihar Logistic Pvt Ltd	0.00	2.38	2.38
Gujarat Warehousing Pvt Ltd	0.00	751.45	751.45
Gurha Thermal Power Company Ltd.	0.00	2.50	2.50
High Terrace Realty Pvt. Ltd.	0.00	1.00	1.00
Om Metal Consotium PF	4.35	2209.09	2213.44
Om Metals Consortium (P) Ltd	0.00	4701.01	4701.01
Om Ray Construction	0.00	85.07	85.07
Worship Infraproject Pvt Ltd	0.00	192.50	192.50
Purchase of Goods or Services			
Om Metals Infratech Private Limited			
Jupiter Metals (P) Ltd	8.88	0.00	0.00
Om Metal Auto Private Ltd.	15.20	0.00	0.00
Om Optel Industries Pvt Ltd	166.64	-187.75	-82.22
Remuneration / Salary			
Anugraha Jain	8.28	0.69	0.69
Bahubali Kothari	46.00	-1.82	11.81
Bharat Kothari	46.00	-2.38	-2.87
Dharam Prakash Kothari	99.70	0.47	3.97
Reena Jain	7.86	0.00	0.66
Sunil Kothari	99.70	15.10	5.18
Sunil Kumar Jain	18.00	0.00	1.50
Vikas Kothari	60.40	11.91	10.29
Vishal Kothari	46.00	2.99	0.00

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Particulars	Value of Transaction During the Reporting Period	Opening Balance	Closing Balance
Rent			
Bahubali Housing Co. P Ltd	2.10	29.62	31.32
Little Star Finance (P) Ltd	2.10	25.48	27.37
Om Hydromech Pvt Ltd	2.40	63.29	0.45
Sanyon Properties Pvt Ltd	12.00	3.93	14.73
Chandra Prakash Kothari & Sons	10.80	9.72	0.00
Dharam Prakash Kothari & Sons	10.80	9.72	0.00
Kuldeep Kothari & Sons	10.80	9.72	0.00
Sunil Kothari & Sons	10.80	9.72	0.00
Vivek Trust	10.80	9.72	0.00
Sale of goods or services			
Jupiter Metals (P) Ltd	6.44	0.00	0.00
Om Auto Motors Pvt Ltd.	30.00	49.24	42.58
Om Metal Auto Private Ltd.	102.51	-8.01	27.69
Share of Profit/Loss			
VKMCPL-OMIL (PENCH-II) JV	1.68	0.00	0.00
Sitting Fees			
Gopi Raman Sharma	0.19	0.37	0.26
Ramakant Tripathi	0.13	0.02	0.15
Saloni Kala	0.10	0.20	0.30
Vaibhav Jain	0.00	0.09	0.09
Sundry Creditor			
Om Kothari Parivarik Trust	0.00	0.91	0.91
Worship Infraproject Pvt Ltd	-162.72	-0.74	161.98

51 Earning per Shares (E.P.S.)

S.No	Particulars	2024-25	2023-24
i)	Calculation of weighted average number of face value of equity shares of Rs. 1 each		
	No. of shares at the beginning of the year.	96303809	96303809
	Total equity shares outstanding at the end of the year.	96303809	96303809
	Weighted average no of equity shares outstanding during the year.	96303809	96303809
ii)	Total Comprehensive Income/(Loss) for equity shares holders (Rs.in Lacs.)	3430.26	5551.51
iii)	Basic and diluted earning per shares (Rs.)	3.56	5.76
iv)	Nominal value of equity shares (Rs.)	1.00	1.00

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- 52** (a) Incompliance with Ind As - 28 on Financial Reporting of interest in joint venture/partnership firm. Following disclosure are made in respect of jointly controlled entities in which the Company is a joint venture /partner.

(b)Om Metal Consortium and Om Ray Joint Venture is a partnership firm.

Following are partner & their share ratio as per revised deed drawn on in Profit/Loss.

Name of partner	Om Metal Consortium Share ratio	Om Ray Joint Venture Share Ratio
Om Infra Limited	17.50%	99.50%
Subhash projects & marketing Ltd.	5.00%	
Nikhil Township (P) Limited	15.00%	
Amrfina Construction (P)	5.00%	
Maurya Housing Limited	5.00%	
Om Infra Tech (P) Limited	2.50%	
Gore Goan Hotel Realty Pvt	50.00%	
Ray Construction Limited		0.50%

53 Disclosure pursuant to Ind AS 27 "Separate Financial Statements"

Investment in following subsidiaries, associates and joint ventures is accounted at cost.

Name of Company	As On 31.03.2025		As On 31.03.2024	
	Proportion of Direct Ownership (%)	Proportion of effective ownership interest / voting power (%)	Proportion of Direct Ownership (%)	Proportion of effective ownership interest /voting power (%)
Subsidiaries				
Indian Subsidiaries				
Om Metals Consortium	100%	100%	100%	100%
High Terrace Realty Private Limited	100%	100%	100%	100%
Worship Infraprojects Pvt	100%	100%	100%	100%
Bihar Logistics P. Ltd.	99%	99%	99%	99%
Gujrat Warehousing Private Limited	99%	99%	99%	99%
Bhilwara Jaipur Toll Road Private Limited	51.28%	51.28%	51.28%	51.28%

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Name of Company	As On 31.03.2025		As On 31.03.2024	
	Proportion of Direct Ownership (%)	Proportion of effective ownership interest / voting power (%)	Proportion of Direct Ownership (%)	Proportion of effective ownership interest / voting power (%)
Joint venture / Associate Companies				
Indian Joint venture / Associate Companies				
Sanmati Infra Developers				
Uttar Pradesh Logistics P.	50%	50%	50%	50%
West Bengal Logistics P.	50%	50%	50%	50%
Gurha Thermal Power Company Ltd.	50%	50%	50%	50%
Mega Equitas Private	40.63%	40.63%	40.63%	40.63%
Ultrawave Projects Private Limited	50%	50%	50%	50%
Joint Operation				
Indian Joint Operation				
HCC OMIL JV	50%	50%	50%	50%
BRCCPL OMIL JV	59%	59%	59%	59%
OMIL WIPL JV Isarda	50%	50%	50%	50%
OMIL JV Shahpurkhadi	98%	98%	98%	98%
SPML Om Metals JV	100%	100%	100%	100%
OMIL JSC JV Kameng	60%	60%	60%	60%
Om Metals SPML JV	100%	100%	100%	100%
Om Metals SPML JV	100%	100%	100%	100%
Om Metal - PSP	30%	30%	30%	30%
OMIL-JWIL-JV	51%	51%	51%	51%
OMIL-JWIL-VKMCPL	51%	51%	51%	51%
VKMCPL-OMIL (Pench-II)	30%	30%	30%	30%
Partnership Firm				
Indian Partnership Firm				
Om Metal Consortium	17.50%	17.50%	17.50%	17.50%
Om Ray Venture	99.50%	99.50%	99.50%	99.50%

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54 Disclosure under Regulation 34(3) and 53(F) of Securities and Exchange Board of India (Listing obligation and disclosure requirement) Regulation, 2015.

Loans and Advances & debtors includes following amounts due from subsidiary / Joint Venture & other associates: -

(Rs. In Lacs.)

Name of Company	Purpose for which the loan is proposed to be utilized by the recipient	Rate of Interest or loan outstanding as on 31.03.2025	Amount as on 31.03.2025	Maximum Amount outstanding as on 31.03.2025
Om Metals Consortium Private Limited	Project Funding & Working Capital Requirement	9.85%	22425.21	22425.21
Bhilwara Jaipur Toll Road Private Limited	Project Funding & Working Capital Requirement	0.00%	6024.00	6024.00
Bihar Logistics Pvt. Ltd	Project Funding & Working Capital Requirement	0.00%	1716.74	1716.74
Gurha Thermal Power Company Ltd	Project Funding & Working Capital Requirement	0.00%	748.43	748.43

OM INFRA LIMITED**CIN: L27203RJ1971PLC003414 Email :- info@ommetals.com****2nd Floor, A-Block, Om Tower Church Road, Mi Road, Jaipur, Rajasthan, India, 302001****(Rs. In Lacs.)**

Name of Company	Purpose for which the loan is proposed to be utilized by the recipient	Rate of Interest or loan outstanding as on 31.03.2024	Amount as on 31.03.2024	Maximum Amount outstanding as on 31.03.2024
Om Metals Consortium Private Limited	Project Funding & Working Capital Requirement	9.85%	22781.04	22781.04
Bhilwara Jaipur Toll Road Private Limited	Project Funding & Working Capital Requirement	0.00%	6492.80	6492.80
Bihar Logistics Pvt. Ltd	Project Funding & Working Capital Requirement	0.00%	1704.72	1704.72
Gurha Thermal Power Company Ltd	Project Funding & Working Capital Requirement	0.00%	748.15	748.15

Notes:

I Above loans are unsecured

II Above figures include interest accrued

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- (A)** (i) The Company, as at 31 March 2025, has (i) a non-current investment amounting to Rs 5589.70 lacs (31 March 2024: 5589.70 Lacs), and current advances of Rs 6024.00 lacs (31st March 2024 : Rs. 6492.81 Lacs) in Bhilwara Jaipur Toll Road Private Limited, subsidiary, is holding 51.28% (P.Y. 51.28%) share in Special Purpose Vehicle (SPV). SPV had been awarded project by Rajasthan State Govt. through PWD to Design, Build, Finance, Operate and transfer (DBFOT) SH-12 toll road through an agreement dated 12.07.2010. SPV was granted a right to collect toll fees for 22 years starting from 02.02.2012 till 02.02.2034. Company is fulfilling its obligations perfectly despite of regular defaults made by government in fulfilling its obligations.

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 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.

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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.

- B)** The Company, as at 31 March 2025, has a non-current investment amounting to Rs 2.50 lacs (31 March 2024: Rs. 2.50 lacs), and non-current advances of Rs 748.43 lacs (31st March, 2024 Rs. 748.15 Lacs) in Gurha Thermal Power Company Limited, a Joint Venture, is holding 50% share in Joint Venture. The Joint Venture has terminated the Power Purchase Agreement (PPA) on 15-07-2015 with Rajasthan Rajya Vidhyut Prasaran Nigam Ltd (RRVPLN). The Joint Venture was formed for the Business of Power generation and selling the same to the RRVPLN. As the agreement is terminated by the Joint Venture and the Joint Venture has also filed the claim against the RRVPLN for the recovery of the amount invested by the Company of Rs. 750.16 Lacs plus interest. The Joint Venture has filed petition before the Rajasthan Electricity Regulatory Commission, Jaipur. RERC vide its order dated 09.01.2018 dismissed the petition. The Joint Venture challenged the order of RERC, Jaipur by filing appeal before the APTEL (Appellate Tribunal for Electricity), New Delhi.

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 favor 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 the possibility of an appeal being filed against the APTEL's verdict in the Honorable Supreme Court. As the final outcome remains uncertain, the Joint Venture has deferred the recognition of the awarded amount in its financial records.

- 56** In every payment of running bill, project authority deduct retention amount on account of defect liabilities arise during the contract period which is either released by submitting bank guarantee or released after successful completion of project. This retention amount keeps accumulating. Collection of retention money is probable and therefore debtors on account of retention money are considered good based on the track record and previous performance of the company. Deduction of retention money has been claimed as per the provisions of Income Tax Computation and Disclosure Standards (ICDS). Company have created deferred tax on retention money due to difference in tax base and accounting base as per Ind As 12 and same has been considered for previous year as well.
- 57** In case of UP Amroha & Rampur (Revenue C.Y. Rs 14145.73 Lacs and P.Y Rs 41453.95 Lacs) project, which has been allocated to OMIL-JWIL JV and SSNNL Gujrat (Revenue C.Y. Rs 550.53 lacs and P.Y. Rs. 356.71 lacs) project which has been allotted to Om Metals -Spml JV but being a lead partner, revenue is been recognized in comapny's books and Income tax is deducted in the name of Om Infra Limited itself. All payments were received by Om Infra Limited and no objection for the same has been received from project authority .
- 58** Insurance cover has been taken for bulky items at Kota factory like steel plates/ Machines etc. which are not easily subjected to for burglary or theft.

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- 59** Due to high labour turnover at hilly or remote locations of project site some time it is very difficult to accomplish the labour related compliances in these regions.
- 60** The provision of Employees benefits has been taken on the basis of best judgment policy and prudent business practice as assessed and provided by the Board of directors and Remuneration committee.
- 61** After the award of work, sometimes other partner of the JV falls short of its financial commitment in JV and the one partner has to meet all financial obligations. This entails for modified profit percentage to the other partner in JV depending on nature and circumstances of the project and the JV agreement is supplemented to provide such effect.

62 Corporate Social Responsibility

As per section 135 of the Companies Act, 2013, a company meeting the applicability threshold, needs to spend at least 2% of its average net profit for the immediately preceding three financial years of corporate social responsibility (CSR) activities. The areas for CSR activities are eradication of hunger and malnutrition, promoting education, art and culture, healthcare, destitute care and rehabilitation, environment sustainability, disaster relief and rural development projects. A CSR committee has been formed by the Company as per the Act. The funds were primarily allocated to a corpus and utilized through the year on these activities which are specified in Schedule VII of the Companies Act, 2013.

Company has contributed a sum of Rs 85 Lacs to Karmaputra Charitable Trust and as per certificate of utilization received , such amount is fully utilized by the trust and company relied on this certificate for utilization of CSR amount .

- Gross amount required to be spent by the Company during the year is Rs 93 Lacs (P.Y. Rs. 35.00 Lakhs).

- Amount spent during the year:

(Rs. In Lacs.)			
Particulars	Amount Spent	Yet to be spent	Total
On Women Empowerment , Medical and Healthcare , Education, Food, Grocery and cloth distribution	85.00	0.00	85.00
	85.00	0.00	85.00

Particulars	2024-25	2023-24
(i) Required to be spent	93.00	35.00
(ii) Excess spend of previous year utilised	11.12	0.00
Spend obligation (iii)= (i)-(ii)	81.88	35.00
(iv) Actual spent	85.00	40.30
Total amount shown in Statement of Profit and Loss	85.00	40.30

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63 Claims

The company raised various claims with various customer/ parties/subsidiaries of company/Joint Ventures/Subsidiaries amounting to Rs 58116.80 (Rs. 55719.44 lacs in Previous Years), against these claims, the Arbitrator awarded claims of Rs. 1401.70 Lacs (P.Y Rs.1477.70 lacs). The company has not been recognizing the revenue on the aforesaid Arbitration Awards on its claimed including interest as awarded from time to time. There are also some counter claims by the customer / Other Parties amounting to Rs 1521.02 lacs (Rs. 1805.74 Lacs included in previous year) against these claims, the Arbitrator awarded claims to the customer of Rs 82.24 lacs (Rs 82.24 lacs in the Previous Year). These awards are further challenged by the customer as well as the Company in the higher courts as the case may be. In accordance with past practice, the Company has not made adjustment because the same has not become rule of the court due to the objections filed by customer / parties and by the Company.

- 64** Amount received of Rs 1.68 lacs (P.Y. Rs. 1.30 Lacs) as profit from Joint venture namely OMIL VKMCPL JV (Pench -II) is received as per agreement dated 15th Nov 2019 between company and Vijay Kumar Mishra Construction Pvt. Ltd. (VKMCPL) . As per agreement company waived its rights in OMIL-VKMCPL JV (Pench II) in lieu of 1.5% of turnover to be received as profit only but such amount is shown as contractual work by VKMCPL and TDS is deducted accordingly. But company has booked such amount as profit from JV only as per agreement terms.

- 65** The company, through its two subsidiaries namely Gujrat Warehousing Private Limited (GWPL) & Bihar Logistics Private Limited (BLPL), had signed a concession agreement with Food Corporation of India (FCI) for the construction of silos on a Build, Own, Develop, and Operate (BODO) basis for a period of 30 years in Gujarat and Bihar. While a significant portion of the required land was acquired, a small portion encountered statutory hurdles. As a result, the subsidiaries had to surrender the project to FCI and sought a claim for the both projects. The matter is currently under arbitration. Meanwhile, the GWPL has sold the major portion of the acquired land in Gujarat, and the land in Bihar is in the process of monetization.

The company has invested Rs. 7.53 crores as share capital and advanced Rs. 12.07 crores in both subsidiaries, which are considered good and recoverable.

- 66** In Chamera project (NHPC), NHPC has awarded the incentive for compressed schedule but due to some delays in project, NHPC had sought BG from us and referred the matter to arbitrator. Arbitrator awarded a claim of Rs.544.72 lacs to NHPC and company has paid such claim and booked expenditure against the same.
- 67** Financial Statements includes amount of Rs 233.32 lacs (P.y. Rs. 308.26 Lacs) as income. Such amount written off is not receivable or payable by company as decided by management but no confirmation/ affirmations has been received from the respective parties. Such amount was pending in books since long.

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68 Other Statutory Information

(i) Title deeds of the Immovable Properties: The title deeds of the Immovable Properties are held in the name of the company as on 31st March, 2025 except :

Description of property	Gross Carrying Value	Net Carrying Value	Held in the name of	Whether promoter, Director or their relative or employee	Period held
NBCC Plaza, Delhi *	2100	1144.46	Om Ratnakar Private Limited (Pending for Registration)	No	6 years

*** Reason for not being held in the name of company**

The property can not be registered under the name of company as there are some judicial proceedings continuing against the whole building.

(ii) Revaluation of Property, Plant and Equipment (PPE): The Company has not revalued its PPE, accordingly the disclosure of information related to this point is not applicable.

(iii) Details of Benami Property Held: The company does not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

(iv) Capital-Work-in Progress (CWIP): The Company have Capital Work in Process as on 31st March, 2025.

(v) Intangible Assets under Development: The Company does not have Intangible assets under development as on 31st March, 2025.

(vi) Loans and advances granted to promoters, directors, KMPs and the related parties: The Company has not granted loans and advances in the nature of loan to promoters, directors, KMPs and the related parties (as defined under the Act) either severally or jointly with any other person, that are repayable on demand or without specifying any terms or period of repayment except loans and advance to its Joint venture and Subsidiaries (Refer Note - 10 & 17)

(vii) Security of Current Assets against Borrowings: The Company has borrowed funds from banks for working capital management and hypothecated the Inventories and Book Debts for the same.

(viii) Willful Defaulter: The Company has not been declared a wilful defaulter by any bank or financial institution or government, or any government authority.

(ix) Relationship with Struck off Companies : The company does not have any transactions with companies struck-off under section 248 of Companies Act, 2013 or section 560 of Companies Act, 1956.

(x) Registration of Charges or Satisfaction with Registrar of Companies: The Company has created charge(s) on its borrowings, and all terms and conditions relating to such charges have been complied with as at the reporting date.

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- (xi) Compliance with Number of Layers of Companies:** The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act 2013, read with Companies (Restriction on Number of Layers) Rules 2017.
- (xii) Compliance with approved Scheme(s) of Arrangements:** The Company has not undertaken any such transaction, accordingly the disclosure of information related to this point is not applicable.
- (xiii) Utilization of Borrowed Funds and Share Premium:**
- a) The Company has not advanced or loan or invested funds (either borrowed funds or share premium or any other source or kind of funds) to any other persons or entity, including foreign entity (intermediaries) with the understanding that the intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (ultimate Beneficiaries) or provided any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- b) The Company has not received any fund from any person or entity, including foreign entity (Funding Party) with the understanding that the Company shall directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provided any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- (xv) Undisclosed Income:** The company does not have any transaction which is not recorded books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 .
- (xvi) Details of Crypto Currency or Virtual Currency:** The company does not have any cryptocurrency transactions during the financial year.
- (xvii)** The Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of Section 192 of the Act are not applicable to the Company.
- (xviii)** The other additional disclosures and information's (not specifically disclosed) as required by Schedule III are either nil or not applicable.
- 69** The Company have proposed Rs 0.40 final dividend for the year ended 31 March 2025 which is subject to the approval of the members at the ensuing Annual General Meeting. The dividend declared is in accordance with section 123 of the Act to the extent it applies to declaration of dividend.

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70 Other Additional information

a. (Rs. In Lacs.)		
Particulars	2024-25	2023-24
C.I.F. Value of Imports		
Raw Material	1848.12	551.97
Stores & Spares	3.94	2.13
Machinery	0.00	0.00
EXPENDITURE IN FOREIGN CURRENCY (PAID OR PROVIDED) INCLUDING OVERSEAS BRANCHES		
Travelling & Conveyance	23.11	55.68
Legal & Consultancy	9.67	23.31
Overseas Employees Cost	125.83	211.75
Other Operating Business Expenses	140.29	223.60
Foreign Tax		
Finance cost	116.57	192.72
Management Consultancy charges		
Other Administrative Business Expenses	165.85	415.97
Income in Foreign Currency		
Sales ,Erection & Contract Receipts	3984.73	2119.43
Room Rent & Other Services	388.49	58.76
Total	4373.22	2178.20
Net dividend remitted in foreign currency/foreign intuitional investors		
No. of NRI share holders	539	362
No of shares held by them	976464	1230418
Dividend paid (Rs. In lacs)*	0	0
Year to which dividend relates	NA	NA

*Dividend was being paid in Indian Currency in their Indian bank accounts.

b. Value Of Raw Material & Stores And Components Consumed:

(Rs. In Lacs.)				
Particulars	2024-25	%	2023-24	%
Raw Material				
Imported	1848.12	6.95%	551.97	1.41%
Indigenous	24757.03	93.05%	38610.70	98.59%
Total :-	26605.14	100.00%	39162.67	100.00%
Stores & Spares				
Imported	3.94	0.25%	2.13	0.14%
Indigenous	1595.30	99.75%	1566.05	99.86%
Total	1599.24	100.00%	1568.18	100.00%

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71 Ratios

Ratios	Numerator	Denominator	Current Period	Previous Period	% Variance	REASONS FOR SIGNIFICANT CHANGES
Current Ratio	Total Current Assets	Total Current Liabilities	2.39	2.24	6.35%	
Debt-equity ratio	Total Debt	Total Equity-OCI	0.04	0.04	1.19%	
Debt-service coverage ratio	Earnings before Interest, Tax and Exceptional Items	Interest Expense + Principal Repayments made during the year for long term loans	1.47	3.11	-52.77%	Company's Profitability has been decreased.
Return on Equity ratio %	Profit After Tax	Average of Net worth	4.74%	7.92%	-40.17%	Company's Profitability has been decreased.
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	-26.93%	Company's Turnover has been decreased substantially.
Trade Receivable turnover ratio	Revenue from operation	Average of opening & Closing Trade receivable	2.57	4.45	-42.33%	Company's Turnover has been decreased substantially.
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	-13.43%	
Net Capital Turnover ratio	Revenue from operation	Working Capital (Current Assets - Current Liabilities)	2.04	3.68	-44.57%	Company's Turnover has been decreased substantially.
Net Profit Ratio %	Profit After Tax (after exceptional items)	Revenue from operation	5.42%	5.39%	0.41%	
Return on Capital Employed %	Profit Before Tax+Finance Cost	Average Capital employed*	7.12%	14.43%	-50.63%	Company's Profitability has been decreased.
Return On Investment %	Income from Investments	Average Total Investment	10.46%	10.93%	-4.28%	
Return On Asset %	Return on Assets	Total Assets	3.36%	5.46%	-38.53%	Company's Profitability has been decreased.
Interest-service coverage ratio	Earnings before Interest, Tax and Exceptional Items	Interest Expense	273.59%	493.36%	-44.54%	Company's Profitability has been decreased.
EPS	Earnings Available To Equity Shareholders	Number of Equity Shares	3.56	5.76	-38.21%	Company's Profitability has been decreased.
Long Term Debt To Working Capital	Long Term Debt	Working Capital	3.15%	4.85%	-35.02%	Company's Long Term Debt has been decreased.
Bad Debts To Account Receivable Ratios	Bad Debts	Account Receivable Ratios	0.54%	1.08%	-50.46%	Company's Trade Receivables has been increased.
Current Liability Ratios	Liquid Asset	Current Liability	78.79%	77.16%	2.12%	
Operating Margin (%)	Operating Margin	Revenue from operation	16.77%	15.42%	8.71%	
Total Debt To Total Assets	Total Debt	Total Assets	2.71%	2.66%	1.79%	
Net Worth			77701.69	74752.95		
Net Profit After Tax			3610.27	5717.18		

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

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72 Figures for previous year have been re-arranged/recomapnyed wherever necessary to make them comparable.

Significant Accounting Policies and Notes To The Financial Statements
Signed in terms of our report of even date annexed

For Ravi Sharma & Company
Chartered Accountants
Firm`s Registration No. 015143C

For and on behalf of Board of Directors
OM INFRA LIMITED

CA Sourabh Jain
(Partner)
M.No 431571
Dated : 30.05.2025
Place : Delhi
UDIN: 25431571BMOLUM216

Dharam Prakash Kothari
(Chairman)
(DIN:00035298)

Vikas Kothari
(MD & CEO)

Sunil Kothari
(Vice Chairman)
(DIN : 00220940)

S.K.Jain
(CFO)

Reena Jain
(Company Secretary)

Independent Auditor's Report

To the Members of Om Infra Limited

Report on the Consolidated Financial Statements

Opinion

We have audited the accompanying Consolidated Financial Statements of Om Infra Limited ("the Parent"), which includes 9 joint operations, 6 subsidiaries and 1 associate, (the Parent and its subsidiaries together referred to as "the Group"), and the Parent's share of profit / loss in its associates and joint ventures, which comprise the Consolidated Balance Sheet as at 31st March, 2025, and the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Cash Flow and the Consolidated Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information. Group's Financial statements includes financial statements 9 Joint Operations audited by other auditors and 6 subsidiaries and 1 associate which have been audited by other auditor, report of which have been furnished to us. Our opinion, in so far as it relates to the affairs of such Segment is based solely on the report of other auditors.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated financial statements 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.

The Holding Company, subsidiaries, associates and joint ventures which are companies incorporated in India and whose financial statements have been audited under the Act have complied with the requirements of audit trail. Further no instance of audit trail feature being tampered with, was noted in respect of the accounting software.

Basis for Opinion

We conducted our audit of the Consolidated Financial Statements in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group, its associates and joint ventures in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in the sub-paragraphs (a) and (b) of the Other Matters section below, is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated Financial Statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements for the year ended on 31st March , 2025. These matters were addressed in the context of our audit of the standalone financial statements as a whole and in forming our opinion thereon and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Key Audit Matter	Auditor's Response
<p>1. Revenue Recognition Other Than Real Estate</p> <p>There are significant accounting judgements including estimation of costs to complete, determining the stage of completion and the timing of revenue recognition.</p> <p>The Group recognizes revenue and profit/loss on the basis of stage of completion based on the milestone approved by project authority.</p> <p>Cost contingencies are included in these estimates to take into account specific uncertain risks, or disputed claims against the Group, arising within each contract. These contingencies are reviewed by the Management on a regular basis throughout the contract life and adjusted where appropriate.</p> <p>Refer to Note no. 33 & 48 Of Consolidated Financial Statements</p>	<p>Principal Audit Procedures Other Than Real Estate</p> <p>We performed the following procedures for selected contracts of customers as sample:</p> <ul style="list-style-type: none"> • Identification of distinct performance obligation and evaluate the process of estimation of cost to complete of selected contracts. We also reviewed the process of revenue recognition used in recording and disclosing revenue in accordance with Group's accounting policies and revenue accounting standard. • For the sample selected, reviewing for change orders and the impact on the estimated costs to complete; • Performed analytical procedures for reasonableness of revenues disclosed by type and service offerings.
<p>Real Estate</p> <p>Revenue from sale of constructed properties is recognised at a 'Point of Time', when the Group satisfies the performance obligations, which generally coincides with completion/possession of the unit.</p> <p>Recognition of revenue at a point in time based on satisfaction of performance obligation requires estimates and judgements regarding timing of satisfaction of performance obligation, allocation of cost incurred to segment/units and the estimated cost for completion of some final pending works. Due to judgement and estimates involved, revenue recognition is considered as key audit matter.</p>	<p>Real Estate</p> <p>Our audit procedures on revenue recognition from real estate included the following:</p> <ul style="list-style-type: none"> • We verified performance obligations satisfied by the Group; • We tested flat buyer agreements/sale deeds, occupancy certificates (OC), project completion, possession letters, sale proceeds received from customers to test transfer of controls; • We conducted site visits during the year to understand status of the project and its construction status; • We verified calculation of revenue to be recognised and matching of related cost; • We verified allocation of common cost to units sold and estimates of cost yet to be incurred before final possession of units.

<p>2. Evaluation of uncertain tax positions</p> <p>The Group has material uncertain tax positions including search & Seizure including matters under dispute which involves significant judgment to determine the possible outcome of these disputes.</p> <p>Refer Note 49 to the Consolidated Financial Statements.</p>	<p>Principal Audit Procedures</p> <p>Obtained details of completed tax assessments and demands during the year from management. We involved our internal experts to challenge the management's underlying assumptions in estimating the tax provision and the possible outcome of the disputes. Our internal experts also considered legal precedence and other rulings in evaluating management's position on these uncertain tax positions.</p> <p>Additionally, we considered the effect of new information in respect of uncertain tax positions during the year to evaluate whether any change was required to management's position on these uncertainties.</p>
<p>3. Recoverability of Indirect and direct tax receivables</p> <p>As at March 31, 2025, non-current assets in respect of withholding tax and others include Cenvat recoverable amounting to Rs. 1158.31 Lacs (P.Y. Rs. 1194.76 Lacs) which are pending for adjudication and current excess input of GST Rs. 646.58 Lacs (P.Y. Rs. 663.19 Lacs).</p>	<p>Principal Audit Procedures</p> <p>We have involved our internal experts to review the nature of the amounts recoverable, the sustainability and the likelihood of recoverability upon final resolution.</p> <p>We have checked the reconciliation prepared by management for GST input, but same reconciliations are not matched with books.</p>

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 As stated in Note 55(b) to the financial statements, 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

- (i) As per **Annexure B** which is separately attached to this report, 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.
- (ii) As per **Annexure B** which is separately attached to this report, 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 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.
- (iii) As stated in Note 63 to the financial statements, 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. 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.

Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

The Group's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Consolidated financial statements and our auditor's report thereon.

Our opinion on the Consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Consolidated financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The Parent's Management and the Board of Directors are responsible for the preparation and presentation of these Consolidated annual financial statement 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated financial statements, 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 Group uses an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the accounting software.

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

Auditor's Responsibility for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Consolidated financial statements as a whole 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 on the basis of these Consolidated Financial Statements.

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 Statements, 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Parent has adequate internal financial controls with reference to Consolidated Financial Statements 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 the 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 ability of the Group and its associates and joint ventures to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Statements 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 and its associates and joint ventures to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Statements, including the disclosures, and whether the Consolidated Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group and its associates and joint ventures to express an opinion on the Consolidated Financial Statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities or business activities included in the Consolidated Financial Statements of which we are the independent auditors. For the other entities or business activities included in the Consolidated Financial Statements, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Consolidated Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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

CA Sourabh Jain
Partner
M. No. 431571
UDIN: 25431571BMOLUO5695
Place: Delhi
Date: 30.05.2025

Report on Other Legal and Regulatory Requirements

1 As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **"Annexure A"** statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2 As required by Section 143(3) of the Act, based on our audit, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid Consolidated Financial Statements.
- b) In our opinion, proper books of account as required by law maintained by the Group, its associates and joint ventures including relevant records relating to preparation of the aforesaid Consolidated Financial Statements have been kept so far as it appears from our examination of those books and the reports of the other auditors, except in relation to compliance with the requirements of audit trail, refer paragraph (i)(f) below.
- c) The report(s) on the accounts of the segments office(s) i.e. Engineering, and joint operations and subsidiaries of the Group audited under section 143 (8) of the Act, by the other auditors have been sent to us and have been properly dealt with by us in preparing this report.
- d) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including Other Comprehensive Loss, the Consolidated Statement of Cash Flow and the Consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the Consolidated Financial Statements and with the returns received from the Engineering Segment and Joint operations and subsidiaries, not visited by us.
- e) In our opinion, the aforesaid Consolidated financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- f) On the basis of the written representations received from the directors of the Parent as on 31st March, 2025 taken on record by the Board of Directors of the Parent and the reports of the statutory auditors of its subsidiary companies, associate companies and joint venture companies incorporated in India, none of the directors of the Group companies, its associate companies and joint venture companies incorporated in India is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164(2) of the Act.
- g) With respect to the adequacy of the internal financial controls with reference to Consolidated Financial Statements and the operating effectiveness of such controls, refer to our separate Report in **"Annexure B"** which is based on the auditors' reports of the Parent, subsidiary companies, associate companies and joint venture companies incorporated in India. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of internal financial controls with reference to Consolidated Financial Statements of those companies.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us and based on the auditor's reports of subsidiary companies, associate companies and joint venture companies incorporated in India, the remuneration paid by the Parent and such subsidiary companies, associate companies and joint venture companies to their respective directors during the year is in accordance with the provisions of Section 197 read with Schedule V of the Act.

- i) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us and based on the auditor's reports of subsidiary companies, associate companies and joint venture companies incorporated in India:
- a) The Consolidated Financial Statements disclose the impact of pending litigations on the consolidated financial position of the Group, its associates and joint ventures – Refer Note 49 to the Consolidated Financial Statements.
- b) The Group has made provisions in the Consolidated Financial Statements, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on Long Term Contracts including derivative contracts.
- c) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Parent and its subsidiary companies, associate companies and joint venture companies incorporated in India.
- d)
- a. The respective Managements of the Parent and its subsidiaries, associates and joint ventures which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us and to the other auditors of such subsidiaries, associates and joint ventures respectively that, to the best of their knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Parent or any of such subsidiaries, associates and joint ventures to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Parent or any of such subsidiaries, associates and joint ventures ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- b. The respective Managements of the Parent and its subsidiaries, associates and joint ventures which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us and to the other auditors of such subsidiaries, associates and joint ventures respectively that, to the best of their knowledge and belief, no funds have been received by the Parent or any of such subsidiaries, associates and joint ventures from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Parent or any of such subsidiaries, associates and joint ventures shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- c. Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances performed by us and that performed by the auditors of the subsidiary companies, associate companies and joint venture companies which are companies incorporated in India whose financial statements have been audited under the Act, nothing has come to our or other auditor's notice that has caused us or the other auditors to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) of the Companies (Audit and Auditors) Rules, 2014, as provided under (a) and (b) above, contain any material misstatement.
- e) The final dividend proposed for the previous year, declared and paid by the Group during the year is in accordance with Section 123 of the Act, as applicable

As stated in Note 69 to the Consolidated Financial Statements, the Board of Directors of the Group has proposed final dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. Such dividend proposed is in accordance with Section 123 of the Act, as applicable.

f) Based on our examination which included test checks and based on the other auditor's reports of its subsidiary companies, associate companies and joint venture companies which are companies incorporated in India whose financial statements have been audited under the Act, the Parent, its subsidiary companies, associate companies and joint venture companies incorporated in India have used accounting software for maintaining their respective books of account for the year ended 31st March, 2025, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software.

Further, during the course of our audit, we and the respective other auditors, whose reports have been furnished to us by the Management of the Parent, have not come across any instance of the audit trail feature being tampered with in respect of the accounting software for the period for which the audit trail feature was operating.

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

CA Sourabh Jain
Partner
M. No. 431571
UDIN: 25431571BMOLUO5695
Place: Delhi
Date: 30.05.2025

“ANNEXURE A”**To The Independent Auditor's Report**

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

With respect to the matters specified in clause (xxi) of paragraph 3 and paragraph 4 of the Companies (Auditor's Report) Order, 2020 ("CARO") issued by the Central Government in terms of Section 143(11) of the Act, according to the information and explanations given to us, and based on the CARO reports issued by us and the auditors of respective companies included in the Consolidated Financial Statements, to which reporting under CARO is applicable, as provided to us by the Management of the Parent, we report that in respect of those companies where audits have been completed under Section 143 of the Act, there are no qualifications or adverse remarks by the respective auditors in the CARO reports of the said companies included in the Consolidated Financial Statements, except for the following:

Name of the Company	CIN	Nature of Relationship	Clause number of the CARO report which is adverse
Om Infra Limited	L27203RJ1971PLC003414	Parent	Clause - i,ii,iii & vii
Om Metals Consortium Private Limited	U70109MH2006PTC161970	Subsidiary	Clause - vii & xvii
Worship Infraprojects Private Limited		Subsidiary	Clause - vii
High Terrace Realty Private Limited	U45201RJ2007PTC024125	Subsidiary	Clause - iii

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

CA Sourabh Jain
Partner
M. No. 431571
UDIN: 25431571BMOLUO5695
Place: Delhi
Date: 30.05.2025

"ANNEXURE B"**To The Independent Auditor's Report**

(Referred to in paragraph 2(g) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls with reference to Consolidated Financial Statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

In conjunction with our audit of the Consolidated financial statements of Om Infra Limited. ("the Group") as of and for the year ended 31 March 2025, we have audited the Internal Financial Controls Over Financial Reporting (IFCOFR) of the Group of as of that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Parent, its subsidiary companies, its associate companies and joint venture companies, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls with reference to Consolidated Financial Statements based on the internal control with reference to Consolidated Financial Statements criteria established by the respective Companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Group's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the IFCOFR and their operating effectiveness. Our audit of IFCOFR included obtaining an understanding of IFCOFR, assessing the risk that a material weakness exists and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the financial statements whether due to fraud or error.

We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors of the subsidiary companies, associate companies and joint venture companies, which are companies incorporated in India, in terms of their reports referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to Consolidated Financial Statements of the Parent, its subsidiary companies, its associate companies and its joint venture companies, which are companies incorporated in India.

Meaning of Internal Financial Controls Over Financial Reporting

A Group's IFCOFR is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidated financial statements for external purposes in accordance with generally accepted accounting principles. A Group's IFCOFR includes those policies and procedures that (1) pertain to the maintenance of records that in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Group; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles and that receipts and expenditures of the Group are being made only in accordance with authorizations of management and directors of the Group; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Group's assets that could have a material effect on the consolidated financial statements.

Inherent Limitations of Internal Financial Controls with reference to Consolidated Financial Statements

Because of the inherent limitations of IFCOFR, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the IFCOFR to future periods are subject to the risk that IFCOFR may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors referred to in the Other Matters paragraph below, the Parent, its subsidiary companies, associate companies and joint venture companies, which are companies incorporated in India, have, in all material respects, an adequate internal financial controls with reference to Consolidated Financial Statements and such internal financial controls with reference to Consolidated Financial Statements were operating effectively as at 31st March, 2024, based on the criteria for internal financial control with reference to Consolidated Financial Statements established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

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

CA Sourabh Jain
Partner
M. No. 431571
UDIN: 25431571BMOLUO5695
Place: Delhi
Date: 30.05.2025

Annexure C

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 Shahpurkhadi (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
NAME OF SUBSIDIARIES / ASSOCIATES			
1. Om Metals Consortium Private Limited (Subsidiary)	31130.96	6218.08	-393.19
2. 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)		
Total	78794.79	10657.14	-19.47

OM INFRA LIMITED

CIN: L27203RJ1971PLC003414 Email :- info@ommetals.com

2nd Floor, A-Block, Om Tower Church Road, Mi Road, Jaipur, Rajasthan, India, 302001

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2025**(Rs.In Lacs.)**

Particulars	Note No	As On 31.03.2025	As On 31.03.2024
I ASSETS			
Non-Current Assets			
(a) Property, plant and equipment	4	7150.51	7590.01
(b) Investment property	5	5626.86	5676.12
(c) Capital work-in-progress	6	174.15	97.97
(d) Intangible assets	7	36499.43	36500.32
(e) Right to Use	8	67.91	217.81
(f) Goodwill		352.90	352.90
(g) Financial assets			
(i) Investments	9		
A. Investment in Joint venture & associates (accounted as per equity method)		1238.56	1904.51
B. others		2748.15	2793.71
(ii) Loans	10	964.21	963.92
(iii) Other financial assets	11	748.98	2537.10
(g) Deferred Tax Assets			
(h) Other non-current assets	12	1209.45	1200.44
Total Non-Current Assets		56781.11	59834.80
Current Assets			
(a) Inventories	13	40413.03	45663.99
(b) Financial assets			
(i) Investments			
(ii) Trade receivables	14	28528.55	23627.12
(iii) Cash and cash equivalents	15	3248.92	2759.63
(iv) Bank balances other than (iii) above	16	5253.72	5468.74
(v) Loans	17	2.50	522.75
(vi) Other Financial assets	18	3990.96	3969.88
(c) Current Tax Assets (Net)	19	2495.37	1933.67
(d) Other current assets	20	1594.47	1835.98
Total Current Assets		85527.52	85781.77
Total Assets		142308.63	145616.57

For Ravi Sharma & Company
Firm's Registration No. 015143C
Chartered Accountants

For and on behalf of Board of Directors
OM INFRA LIMITED

CA Sourabh Jain
Partner
M.No 431571
Place : Delhi

Dated : 30.05.2025
UDIN: 25431571BMOLUO5695

Dharam Prakash Kothari
(Chairman)
(DIN 00035298)

Vikas Kothari
(Managing Director & CEO)
(DIN 00223868)

S.K.Jain
(CFO)

Sunil Kothari
(Vice Chairman)
(DIN 00220940)

Reena Jain
(Company Secretary)

OM INFRA LIMITED**CIN: L27203RJ1971PLC003414 Email :- info@ommetals.com****2nd Floor, A-Block, Om Tower Church Road, Mi Road, Jaipur, Rajasthan, India, 302001****(Rs.In Lacs.)**

Particulars	Note No	As On 31.03.2025	As On 31.03.2024
II EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	21	963.04	963.04
(b) Other equity	22	73635.30	71366.25
Total Equity		74598.34	72329.29
Non Controlling Interest		4567.59	4566.99
Non-current Liabilities			
(a) Financial liabilities			
(i) Borrowings	23	369.52	1408.22
(ii) Lease Liability	8	26.69	108.78
(iii) Other financial liabilities	24	796.00	902.35
(b) Provisions	25	80.23	73.67
(c) Deferred tax liabilities(Net)	26	3383.84	4410.63
(d) Other Non current liability	27	0.00	205.57
Total Non-Current Liabilities		9223.86	11676.20
Current Liabilities			
(a) Financial liabilities			
(i) Borrowings	28	6741.25	7545.53
(ii) Trade payables	29		
A) total outstanding dues of micro enterprises and small enterprises		571.37	90.15
B) total outstanding dues of creditors other than micro enterprises and small enterprises:		11866.22	10170.37
(iii) Lease Liability	8	12.00	38.40
(iv) Other financial liabilities	30	1975.78	1807.23
(b) Provisions	31	54.62	52.50
(c) Current Tax liabilities (Net)			
(d) Other current liabilities	32	37265.18	41906.90
Total Current Liabilities		58486.42	61611.07
Total Liabilities		67710.29	73287.28
Total Equity and Liabilities		142308.63	145616.57

Significant Accounting Policies and Notes to the financial statements

1, 2 & 3

Signed in terms of our report of even date annexed

For Ravi Sharma & Company
Firm's Registration No. 015143C
Chartered Accountants

For and on behalf of Board of Directors
OM INFRA LIMITED

CA Sourabh Jain
Partner

M.No 431571

Place : Delhi

Dated : 30.05.2025

UDIN: 25431571BMOLUO5695

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OM INFRA LIMITED**CIN: L27203RJ1971PLC003414 Email :- info@ommetals.com****2nd Floor, A-Block, Om Tower Church Road, Mi Road, Jaipur, Rajasthan, India, 302001****CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON
31ST MARCH, 2025****(Rs.In Lacs.)**

Particulars	Note No	As On 31.03.2025	As On 31.03.2024
INCOME:			
Revenue from operations	33	71266.18	111382.42
Other Income	34	3599.15	3916.83
Total Income		74865.33	115299.26
EXPENSES:			
Manufacturing , Construction and Operating Expenses			
i)Cost of raw materials components consumed	35	26582.69	38796.97
ii)Construction materials consumed	36	503.10	1070.38
iii)Purchase of Stock in Trade	37	182.20	186.97
iv)Stores, Spares and tools consumed	38	1599.24	1568.18
v)Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	39	5851.97	8311.62
vi)Other manufacturing,construction and operating expenses	40	26166.70	45781.42
Employee benefit expense	41	4174.45	3614.91
Financial costs	42	2216.03	2483.23
Depreciation,amortization, impairment and obsolescence expenses	43	561.82	663.77
Sales, administration and other expenses	44	4185.64	4252.57
Total Expenses		72023.83	106730.02
Profit before exceptional items and tax		2841.49	8569.23
Exceptional item			
Profit/(loss) Before Tax		2841.49	8569.23
Tax expense/ benefits			
Current Income Tax		268.99	1677.66
Deferred Tax Liability	26	(1024.12)	2181.74
Net Profit/(Loss) For The Year After		3596.62	4709.83
Share of Profit or loss from Associates and Joint Venture		(5.83)	16.74
Total Profit for the year		3590.80	4726.57

OM INFRA LIMITED**CIN: L27203RJ1971PLC003414 Email :- info@ommetals.com****2nd Floor, A-Block, Om Tower Church Road, Mi Road, Jaipur, Rajasthan, India, 302001**

Particulars	Note No	As On 31.03.2025	As On 31.03.2024
Other Comprehensive Income	45		
A i) Items that will not be reclassified to profit or loss		(9.33)	17.55
ii) Income tax relating to items that will not be reclassified to profit or loss		2.67	(5.02)
Total (A)		(6.66)	12.53
B i) Items that will be reclassified to profit or loss		(173.34)	(178.20)
ii) Income tax relating to items that will be reclassified to profit or loss		0.00	0.00
Total (B)		(173.34)	(178.20)
Total Other comprehensive income / (loss) (A+B)		(180.01)	(165.67)
Total comprehensive income / (loss)		3410.79	4560.89
Profit attributable			
a) Parent		3410.19	4550.22
b) Non controlling Interest		0.59	10.67
Earnings per equity share (EPS) :			
Basic earnings per equity share		3.54	4.74
Diluted earnings per equity share		3.54	4.74
Face value per equity share			

Significant Accounting Policies and Notes to the financial statements

1, 2 & 3

Signed in terms of our report of even date annexed

For Ravi Sharma & Company
Firm's Registration No. 015143C
Chartered Accountants

For and on behalf of Board of Directors
OM INFRA LIMITED

CA Sourabh Jain
Partner

M.No 431571**Place : Delhi****Dated : 30.05.2025****UDIN: 25431571BMOLUO5695**

Dharam Prakash Kothari
(Chairman)
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OM INFRA LIMITED**CIN: L27203RJ1971PLC003414 Email :- info@ommetals.com****2nd Floor, A-Block, Om Tower Church Road, Mi Road, Jaipur, Rajasthan, India, 302001****CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED AS 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	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 Investment Property	0.00	0.00
	2865.56	3303.18
Less:-		
Interest Receipt	512.65	2343.25
Profit on Sale of Property, Plant & Equipment or Investment Property	1106.05	520.91
Profit From Shares and Mutual Fund	151.00	0.00
Dividend Received	0.04	0.04
Non Cash Income and other Adjustments	28.12	37.31
	1797.85	2901.50
Operating Profit Before Working Capital	3909.20	8970.91
Decrease/(Increase) in Working Capital	(2283.79)	824.92
Other Adjustments	(214.58)	590.46
	1410.84	10386.28
Less:-		
Direct Taxes Paid or Direct Taxes Paid (Net of Refund)	830.69	2095.87
Net Cash Flow From Operating Activities (A)	580.15	8290.41

OM INFRA LIMITED**CIN: L27203RJ1971PLC003414 Email :- info@ommetals.com****2nd Floor, A-Block, Om Tower Church Road, Mi Road, Jaipur, Rajasthan, India, 302001****(Rs.In Lacs.)**

PARTICULARS	Year Ended	
	As On 31.03.2025	As On 31.03.2024
Cash Flow From Investing Activities :		
Sale of Property, Plant and Equipment,Capital WIP, Investment Property and Intangible Assets	1474.40	1788.93
Purchase of Property, Plant and Equipment,Capital WIP, Investment Property and Intangible Assets	(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	1800.36	(2114.33)
Dividend Received	0.04	0.04
Interest received	500.41	2343.25
Net Cash Flow From/Used In Investing Activities (B)	4291.68	140.93
Cash Flow From Financing Activities :		
Proceeds from changes in ownership interests in subsidiaries	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 Liabilities	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)
Net cash used in Financing Activities (C)	(4382.54)	(8803.09)
Increase/(Decrease) in cash and cash Equivalents		
A. Cash Flow from Operating Activities	580.15	8290.41
B. Cash Flow from Investing Activities	4291.68	140.93
C. Cash Flow from Financing Activities	(4382.54)	(8803.09)
Net Increase / Decrease in Cash Flow During The Year	489.29	(371.75)
Cash and Cash Equivalents at Beginning of The Year	2759.63	3131.38
Cash and cash equivalents at end of the year (Refer Note : 1)	3248.92	2759.63

OM INFRA LIMITED**CIN: L27203RJ1971PLC003414 Email :- info@ommetals.com****2nd Floor, A-Block, Om Tower Church Road, Mi Road, Jaipur, Rajasthan, India, 302001****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 short term loans and advances from banks as follows :

Particulars	As On 31.03.2025	As On 31.03.2024
Balances with Banks		
On Current Account	2358.17	2278.58
On Term Deposit accounts with maturity less then 3 months at inception	865.85	464.07
Cash in Hand	24.91	16.99
	3248.92	2759.63

Particulars	As On 31.03.2025	As On 31.03.2024
Non Cash Expenses and Adjustments		
Gratuity And Leave Encashment	19.40	2.60
	19.40	2.60

Particulars	As On 31.03.2025	As On 31.03.2024
Non Cash Income and other Adjustments		
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00	19.76
Gain On Derecognition of Rou Assets and Lease Liability	29.59	0.00
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	(1.47)	0.00
Fair Value Loss	0.00	17.55
	28.12	37.31

OM INFRA LIMITED

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Working Capital Changes		
(Increase)/Decrease Of Inventories	5250.96	8701.37
(Increase)/Decrease Of Trade And Other Receivable	(4901.43)	561.98
(Increase)/Decrease Of Other Current Financial Assets	(21.08)	(3879.11)
(Increase)/Decrease Of Other Current Assets	221.43	5559.46
(Increase)/Decrease In Bank Balances Other Than Cash And Cash Equivalents	215.02	(1127.92)
Increase/(Decrease) Of Trade And Other Payable	2177.07	(7800.40)
Increase/(Decrease) Of Other Current Financial Liabilities	168.55	1615.14
Increase/(Decrease) of Other Current Liabilities	(5394.31)	(2805.62)
	(2283.79)	824.92

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

2. The previous year's figures have been reCompanyed, rearranged wherever necessary in order to confirm to current year's presentation

Significant Accounting Policies and Notes to the financial statements 1,2 & 3

Statement of Cash Flows has been prepared under the indirect method as set out in the IND AS 7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting Standard) Rules, 2015

For Ravi Sharma & Company
Firm's Registration No. 015143C
Chartered Accountants

For and on behalf of Board of Directors
OM INFRA LIMITED

CA Sourabh Jain
Partner

M.No 431571

Place : Delhi

Dated : 30.05.2025

UDIN: 25431571BMOLUO5695

Dharam Prakash Kothari
(Chairman)
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OM INFRA LIMITED

CIN: L27203RJ1971PLC003414 Email :- info@ommetals.com

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Statement Of Changes In Equity As At 31st March, 2025

A. Equity Share Capital

(Amount in Rs.)

Particulars	As at 01.04.2023	Movement during the year	As at 31.03.2024	Movement during the year	As at 31.03.2025
Share Capital	963.04	0.00	963.04	0.00	963.04

B. Other Equity

(Amount in Rs.)

Particulars	Reserve & Surplus				Other Comprehensive Income			Revenue Grant	Capital Contribution	Total
	Capital Reserve	Security Premium Reserve	General Reserve	Retained Earnings	Acturial loss	Share valuation	FCTR			
Balance as on 01.04.2023	12318.11	12247.65	2450.00	38981.28	(25.37)	4.42	(635.82)	1534.30	422.99	67297.55
Profit For The Year				4715.89						4715.89
Other Comprehensive Income For The Year					14.76	2.79	(178.20)			(160.66)
Deferred Tax On OCI					(4.22)	(0.80)				(5.02)
Dividend				(481.52)						(481.52)
Reclassification Changes Due To Change In				422.99					(422.99)	0
Balance as on 31.03.2024	12318.11	12247.65	2450.00	43638.64	(14.84)	6.42	(814.03)	1534.30	0.00	71366.25
Profit For The Year				3590.20			613.02			4203.22
Other Comprehensive Income For The Year					(8.55)	(0.78)	(173.34)			(182.68)
Deferred Tax On OCI					2.45	0.22				2.67
Dividend				(481.52)						(481.52)
Reverse Transfer of JV's				(613.02)						(613.02)
Reversal of Associate's Reserves				(659.62)						(659.62)
Balance as on 31.03.2025	12318.11	12247.65	2450.00	45474.69	(20.94)	5.86	(374.35)	1534.30	0.00	73635.30

OM INFRA LIMITED**CIN: L27203RJ1971PLC003414 EMAIL: info@ommetals.com****2nd Floor, A-Block, Om Tower Church Road, MI Road, JAIPUR, Rajasthan, INDIA, 302001****NOTES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2025
AND STATEMENT OF PROFIT AND LOSS AND ALSO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31.03.2025****1 Group Overview:**

Om Infra Limited (Group) is in the field of **turnkey execution** - from design, detail engineering, manufacture, supply, installation, testing and commissioning of complete range of Hydromechanical equipment of hydroelectric power and irrigation projects with its manufacturing facilities located at Kota Rajasthan and project sites.

Om Infra Limited is a Public Limited group registered under Companies Act, 1956, listed in Bombay Stock Exchange and National Stock Exchange. The registered office of group is situated at 2nd Floor, A-Block, Om Tower Church Road, Mi Road Jaipur Rajasthan - 302001.

2 Statement of Significant Accounting Policies:**2.01 Statement of Compliance:**

Consolidated Financial Statements have been prepared in accordance with the accounting principles generally accepted in India including Indian Accounting Standards (Ind AS) prescribed under the section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Accounting Standards) Amendment Rules, 2016.

The aforesaid financial statements have been approved by the Board of Directors in the meeting held on 30th May, 2025.

OM INFRA LIMITED**CIN: L27203RJ1971PLC003414 EMAIL: info@ommetals.com****2nd Floor, A-Block, Om Tower Church Road, MI Road, JAIPUR, Rajasthan, INDIA, 302001****2.02 Basis of preparation and presentation:**

The Consolidated Financial Statements have been prepared on the historical cost basis except for certain financial instruments measured at fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid for transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Group takes in to account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for share based payment transactions that are within the scope of Ind AS 102, leasing transactions that are within the scope of Ind AS 17, and measurements that have some similarities to fair value but are not fair value, such as net realizable value in Ind AS 2 or value in use in Ind AS 36.

In addition, for financial reporting purposes, fair value measurements are categorized into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurements in its entirety, which are described as follows:

Level 1 input are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;

Level 2 inputs are inputs, other than quoted prices included within level 1, that are observable for the asset or liability, either directly or indirectly; and

Level 3 inputs are unobservable inputs for the asset or liability.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

As the year-end figures are taken from the source and rounded to the nearest digits, the figures reported for the previous quarters might not always add up to the year figures reported in the statement.

OM INFRA LIMITED**CIN: L27203RJ1971PLC003414 EMAIL: info@ommetals.com****2nd Floor, A-Block, Om Tower Church Road, MI Road, JAIPUR, Rajasthan, INDIA, 302001****2.03 Basis of consolidation**

- (i) The consolidated financial statements incorporate the financial statements of the Parent Company and its subsidiaries. For this purpose, an entity which is, directly or indirectly, controlled by the Parent Company is treated as subsidiary. The Parent Company together with its subsidiaries constitute the Group. Control exists when the Parent Company, directly or indirectly, has power over the investee, is exposed to variable returns from its involvement with the investee and has the ability to use its power to affect its returns.
- (ii) Consolidation of a subsidiary begins when the Parent Company, directly or indirectly, obtains control over the subsidiary and ceases when the Parent Company, directly or indirectly, loses control of the subsidiary. Income and expenses of a subsidiary acquired are included in the Consolidated Statement of Profit and Loss from the date the Parent Company, directly or indirectly, gains control until the date when the Parent Company, directly or indirectly, ceases to control the subsidiary.
- (iii) The consolidated financial statements of the Group combine financial statements of the Parent Company and its subsidiaries line-by-line by adding together the like items of assets, liabilities, income and expenses. All intra-group assets, liabilities, income, expenses and unrealised profits/losses on intra-group transactions are eliminated on consolidation. The accounting policies of subsidiaries are harmonised to ensure the consistency with the policies adopted by the Parent Company. The consolidated financial statements are presented to the extent possible, in the same manner as Parent Company's standalone financial statements. Profit or loss and other comprehensive income are attributed to the owners of the Parent Company and to the non-controlling interests, shown separately in the financial statements.
- (iv) Non-controlling interests represent that part of the total comprehensive income and net assets of subsidiaries attributable to the interest which is not owned, directly or indirectly, by the Parent Company.
- (v) The gains/losses in respect of part divestment/dilution of stake in subsidiary companies not resulting in ceding of control, are recognised directly in other equity attributable to the owners of the Parent Company in the Consolidated Financial Statements of the Group
- (vi) The gains/losses in respect of divestment of stake resulting in ceding of control in subsidiary companies are recognised in the Statement of Profit and Loss. The investment representing the interest retained in a former subsidiary, if any, is initially recognised at its fair value with the corresponding effect recognised in the Statement of Profit and Loss as on the date the control is ceded. Such retained interest is subsequently accounted as investment in an associate or a joint venture or as a financial asset.

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2.04 Use of Estimates & Judgements:

- (a) The preparation of the financial statements in conformity with Ind AS requires the Management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. The application of accounting policies that require critical accounting estimates involving complex and subjective judgments and the use of assumptions in these financial statements have been disclosed. Accounting estimates could change from period to period.

Actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

(b) Estimation of uncertainties relating to the global health pandemic from COVID-19.

The group has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of receivables, unbilled revenues and investment in subsidiaries. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the group, as at the date of approval of these financial statements has used internal and external sources of information including credit reports and related information, economic forecasts. The group has performed sensitivity analysis on the assumptions used and based on current estimates expects the carrying amount of these assets will be recovered. The impact of COVID-19 on the group's financial statements may differ from that estimated as at the date of approval of these financial statements.

2.05 Basis of Classifications of Current and Non-Current:

All the assets and liabilities have been classified as current or non-current in the balance sheet.

An asset has been classified as current if (a) it is expected to be realized in, or is intended for sale or consumption in, the Group's normal operating cycle; or (b) it is held primarily for the purpose of being traded; or (c) it is expected to be realized within twelve months after the reporting date; or (d) it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date. All other assets have been classified as non-current.

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A liability has been classified as current when (a) it is expected to be settled in the Group's normal operating cycle; or (b) it is held primarily for the purpose of being traded; or (c) it is due to be settled within twelve months after the reporting date; or (d) the Group does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date. All other liabilities have been classified as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

2.06 Recent Accounting Pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2025, MCA has not notified any new standards or amendments to the existing standards applicable to the Company.

2.07 Revenue Recognition:

Group mainly derives business from executing turnkey projects and sale of goods and services. Group is also in the business of real estate sector, manufacturing of plastic caps and hotel business activities.

Effective April 1, 2018, the Group adopted Ind AS 115 "Revenue from Contracts with Customers" using the cumulative catch-up transition method, applied to contracts that were not completed as of April 1, 2018. In accordance with the cumulative catch-up transition method, the comparatives have not been retrospectively adjusted. The following is a summary of new and/or revised significant accounting policies related to revenue recognition. Refer Note 1 "Significant Accounting Policies," in the Group's 2018 Annual Report for the policies in effect for revenue prior to April 1, 2018. The effect on adoption of Ind AS 115 was insignificant.

IND AS 115 lays down five step model for revenue recognition which is as follows:

- 1 Identify contract with customer
- 2 Identify performance obligations
- 3 Determine transaction price
- 4 Allocate transaction price to different performance obligations
- 5 Revenue recognition

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A. Engineering Segment

Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration we expect to receive in exchange for those products or services.

• Sale of Goods or Services

In case of sale of goods performance obligation is satisfied when control is transferred to customer and recoverability of amount is probable. Transaction price is same as invoice value excluding taxes. Revenue is recognized as and when performance obligation is satisfied.

In case of sale of service performance obligation is satisfied when work is executed, customer approves the work performed and recoverability of amount is probable. Transaction price is same as invoice value excluding taxes. Revenue is recognized as and when performance obligation is satisfied.

The group accounts for discounts and pricing incentives to customers as a reduction of revenue based on the ratable allocation of the discounts/ incentives to each of the underlying performance obligation that corresponds to the progress by the customer towards earning the discount/ incentive. Such situations generally does not arise in group.

• Accounting of Turnkey Projects

Turnkey projects includes building of dam, canals, power house boards building dam gates etc. in executing turnkey projects many revenue emerges like direct contracts price which is mentioned, claims for arbitrations, or any other income related to projects.

In item rate contracts, the Group has applied the guidance in Ind AS 115, Revenue from contract with customer, by applying the revenue recognition criteria for each distinct performance obligation.

As group's major revenue comes through tendering of projects. Generally different set of performance obligations are already identified in tenders for which group has to quote separate price for each performance obligations. So performance obligations are identified at preliminary stage. Transaction price for each performance obligation is allocated in contract itself.

Performance obligation is satisfied when project authority approves the work and issue running bill on account of service or goods supplied by the group.

Revenue is recognized over a period of time using output method, Milestone Method. Milestone is being approved by the project awarding authority by issuing running bill against work executed by the group.

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Variable considerations like escalation/claims/ arbitration or any incentives cannot be identified at initial level. Though provision of variable consideration is always forms part of contract with customer but as per past experience of group, variable consideration is very fluctuating and depends on the current work execution by the group. Determination of variable consideration is quite a complex task because it cannot be measured reliably and variable consideration is not directly related to each performance obligation.

In such situation performance obligations is being satisfied when project authorities approved the bill or paid the bills issued by group. After which revenue is recognized on the basis of bills approved.

In case of some claims filed by group which is being approved by third party authority like arbitrator/ courts, then such claims are accounted and revenue recognized only when order from third party is in favor of group unconditionally and project authority doesn't have any further right to appeal in higher courts.

Contract modifications, either to the contract scope or contract price are accounted for when additions, deletions or changes are approved either of the parties. The accounting for modifications of contracts involves assessing whether the work added to an existing contract is distinct and whether the pricing is at the consolidated selling price. Work added that are not distinct are accounted for on a cumulative catch up basis, while those that are distinct are accounted for prospectively, either as a separate contract, if the additional services are priced at the consolidated selling price, or as a termination of the existing contract and creation of a new contract if not priced at the consolidated selling price.

• **Trade Receivables and Contract Balances**

The group classifies the right to consideration in exchange for deliverables as either a receivable or as unbilled revenue.

A receivable is a right to consideration that is unconditional upon passage of time. Revenue for time and material contracts are recognized as related service are performed. Revenue for fixed price maintenance contracts is recognized on a straight line basis over the period of the contract. Revenues in excess of billings is recorded as unbilled revenue and is classified as a financial asset for these cases as right to consideration is unconditional upon passage of time

Invoicing in excess of earnings is classified as unearned revenue.

Trade receivable and unbilled revenues are presented net of impairment in the Balance Sheet.

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B. Accounting of Real Estate Sector

- (i) Revenue from real estate projects – The Group derives revenue, primarily from sale of properties comprising of both commercial and residential units. Revenue from sale of constructed properties is recognised at a 'Point of Time', when the Company satisfies the performance obligations, which generally coincides with completion/ possession of the unit. To estimate the transaction price in a contract, the Company adjusts the contracted amount of consideration to the time value of money if the contract includes a significant financing component.
- (ii) The revenue on account of interest on delayed payment by customers and expenditure on account of compensation / penalty for project delays are accounted for at the time of acceptance / settlement with the customers due to uncertainties with regard to determination of amount receivable / payable.
- (iii) Amount received on booking is classified as contract liabilities and shown in balance sheet as current or non-current as classification permits.
- (iv) Eligible expenses incurred for building of real estate units/flats are capitalized and shown as inventory as Work in progress stock.

C. Accounting for Joint arrangements Contracts:-

- (a) 1) Under Ind AS 111, Joint arrangement, Investment in joint arrangements are classified as either joint operations or joint ventures. The classification depends on the contractual rights or obligations of each investor, rather than the legal structure of the joint arrangement. Group has both joint operations and joint ventures.

(i) Joint Operations

Group recognize its direct right to the asset, liability, revenue and expenses of joint operations and its share of any jointly held or incurred assets, liability, revenue and expenses in consolidated financial statements.

(ii) Joint Ventures

Joint ventures are accounted for using the equity method in consolidated financial statements. Such investments after being recognized at cost in consolidated financial statements.

(b)

- (i) In respect of contract executed in joint ventures under profit sharing arrangement (Assessment as AOP/Firm under Income Tax Laws) , the services rendered to the Joint Ventures are accounted as income on accrual basis. The profit/Loss is accounted for, as and when it is determined by the Joint Venture and the net investment in the Joint venture is reflected as investment, loans and advance or current liabilities.

- (ii) Profit from those joint ventures which are Firms, are accounted directly in investment accounts and respective investment get increased.

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2.08 Other Income:

a) Dividend and Interest Income:-

Revenue is recognized when the shareholder's right to receive payment is established (provided that it is probable that the economic benefit will flow to the group and the amount of income can be measured reliably). Dividend from subsidiaries is recognized even if the same is declared after the balance sheet date but pertains to period on or before the date of balance sheet as per the Companies Act., 2013.

Interest income from a financial asset is recognized when it is probable that the economic benefits will flow to the Group and the amount of income can be measured reliably. Interest income is accrued on, time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

2.09 Leases:

A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The Group as a lessee

The Group accounts for each lease component within the contract as a lease separately from non-lease components of the contract and allocates the consideration in the contract to each lease component on the basis of the relative stand-alone price of the lease component and the aggregate stand-alone price of the non-lease components.

The Group recognises right-of-use asset representing its right to use the underlying asset for the lease term at the lease commencement date. The cost of the right-of-use asset measured at inception shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date less any lease incentives received, plus any initial direct costs incurred and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset or restoring the underlying asset or site on which it is located. The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of the lease liability. The right-of-use assets is depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment.

Right-of-use assets are tested for impairment whenever there is any indication that their carrying amounts may not be recoverable. Impairment loss, if any, is recognised in the statement of profit and loss.

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The Group measures the lease liability at the present value of the lease payments that are not paid at the commencement date of the lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Group uses incremental borrowing rate. For leases with reasonably similar characteristics, the group, on a lease by lease basis, may adopt either the incremental borrowing rate specific to the lease or the incremental borrowing rate for the portfolio as a whole. The lease payments shall include fixed payments, variable lease payments, residual value guarantees, exercise price of a purchase option where the group is reasonably certain to exercise that option and payments of penalties for terminating the lease, if the lease term reflects the lessee exercising an option to terminate the lease. The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made and remeasuring the carrying amount to reflect any reassessment or lease modifications or to reflect revised in-substance fixed lease payments. The group recognises the amount of the re-measurement of lease liability due to modification as an adjustment to the right-of-use asset and statement of profit and loss depending upon the nature of modification. Where the carrying amount of the right-of-use asset is reduced to zero and there is a further reduction in the measurement of the lease liability, the Group recognises any remaining amount of the re-measurement in statement of profit and loss.

The group has elected not to apply the requirements of Ind AS 116 Leases to short-term leases of all assets that have a lease term of 12 months or less and leases for which the underlying asset is of low value. The lease payments associated with these leases are recognized as an expense on a straight-line basis over the lease term.

The Group as a lessor

At the inception of the lease the group classifies each of its leases as either an operating lease or a finance lease. The group recognises lease payments received under operating leases as income on a straight-line basis over the lease term. In case of a finance lease, finance income is recognised over the lease term based on a pattern reflecting a constant periodic rate of return on the lessor's net investment in the lease. When the group is an intermediate lessor it accounts for its interests in the head lease and the sub-lease separately. It assesses the lease classification of a sub-lease with reference to the right-of-use asset arising from the head lease, not with reference to the underlying asset. If a head lease is a short term lease to which the group applies the exemption described above, then it classifies the sub-lease as an operating lease.

If an arrangement contains lease and non-lease components, the group applies Ind AS 115 Revenue from contracts with customers to allocate the consideration in the contract.

The incremental borrowing rate applied to lease liabilities created after April 1, 2022 is 11%.

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2.1 Foreign Currency Transaction:

The Functional and reporting currency of the group is INR. Transactions other than functional currency are treated as foreign currency transactions.

(i) Initial Recognition

Foreign currency transactions are recorded in the functional currency, by applying to the foreign currency amount the exchange rate between the functional currency and the foreign currency at the date of the transaction.

(ii) Conversion

Foreign currency monetary items are reported using the closing rate. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.

(iii) Treatment of Exchange Differences

Exchange differences arising on settlement/restatement of short term foreign currency monetary assets and liabilities of the Group are recognized as income or expense in the Statement of Profit and Loss.

Exchange differences arising on long-term foreign currency monetary items related to acquisition of a fixed asset are capitalized and depreciated over the remaining useful life of the asset. Exchange differences arising on other long-term foreign currency monetary items are accumulated in the "Foreign Currency Monetary Translation Account" and amortized over the remaining life of the concerned monetary item.

(iv) Translation of Foreign operation

The results and financial position of a foreign operation (none of which has the currency of a hyperinflationary economy) that have a functional currency different from the presentation currency are translated into the presentation currency as follows:

- Assets and liabilities for each balance sheet presented (i.e. including comparatives) are translated at the closing rate at the date of that balance sheet;
- Income and expenses for each statement of profit and loss presented (i.e. including comparatives) are translated at average exchange rates; and
- All resulting exchange differences have been recognised in other comprehensive income.

On disposal of a foreign operation, the associated exchange differences are re-classified to profit or loss, as part of the gain or loss on disposal.

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2.11 Borrowing Costs:

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use.

All other borrowing costs are recognized in the Statement of Profit and Loss in the period in which they are incurred.

The Group determines the amount of borrowing costs eligible for capitalization as the actual borrowing costs incurred on that borrowing during the period less any interest income earned on temporary investment of specific borrowings pending their expenditure on qualifying assets, to the extent that an entity borrows funds specifically for the purpose of obtaining a qualifying asset. In case if the Group borrows generally and uses the funds for obtaining a qualifying asset, borrowing costs eligible for capitalization are determined by applying a capitalization rate to the expenditures on that asset.

The Group suspends capitalization of borrowing costs during extended periods in which it suspends active development of a qualifying asset.

2.12 Retirement and Other Employee Benefits:

Defined Contribution Plans

(a) Payment to defined contribution retirement benefit plans are recognized as an expense when employees, as certified by board of directors have rendered service entitling them to the contributions.

(b) Provident fund of the Group is a defined contribution scheme. The Group has no obligation, other than the contribution payable to the provident fund. The Group recognizes contribution payable to the provident fund scheme as expenditure, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid.

(c) Pension Fund of the Group is a defined contribution scheme. The Group has no obligation, other than the contribution payable to the provident fund. The Group recognizes contribution payable to the provident fund scheme as expenditure, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid.

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Defined Benefit Obligation Plans

For defined benefit obligation plants, the cost of providing benefits is determined using the projected unit credit method, with actuarial valuations being carried out at the end of each annual reporting period. Remeasurement, comprising actuarial gains and losses, the effects of changes to the assets, ceiling(if applicable) and the return on plan assets (excluding interest) is reflected immediately in the statement of financial position with a charge or credit recognized in other comprehensive income in the year in which they occur. Remeasurement recognized in OCI is reflected immediately in retained earnings will not be classified to profit & loss. Net interest is calculated by applying the discount rate to the net defined liability/asset. Defined benefit costs are categorized as follows:

- 1.) Service costs (including current service cost, past service cost as well as gains and losses on curtailment and settlements).
- 2.) Net interest expense or income
- 3.) Remeasurement

(d) Gratuity liability is a defined benefit obligation of the group. The Group provides for gratuity to employees as calculated by actuarial valuer. The benefit is in the form of Lump sum payments to vested employees on resignation, retirement, on death while in employment or on termination of employment of and amount equivalent to 15 days basic salary payable to each completed year of services. Vesting occurs upon completion of 5 years of services. The group has not made annual contributions to funds administered by trustees or managed by insurance companies.

(e) Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit. The Group measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Group treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. The Group presents the entire leave as a non-current liability in the balance sheet,

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefits expense in the statement of profit and loss.

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Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognized in the period in which they occur, directly in other comprehensive income and such re-measurement gain / (loss) are not reclassified to the statement of profit and loss in the subsequent periods. They are included in retained earnings in the statement of changes in equity.

2.13 Taxation:

Tax expense comprises of current tax, deferred tax and Dividend Tax which are described as follows -:

(a) Current Tax

Current tax is measured after providing deductions under chapter VI A of Income Tax Act, 1961 and making adjustments of ICDS prescribed under Income Tax Act, 1961 at the amount expected to be paid to the tax authorities, using the applicable tax rates. Current tax is calculated using tax rates that have been enacted or substantively enacted by the end of reporting period. Current Tax is generally charged to profit & loss except when they relate to items which are recognized in other comprehensive income or equity.

(a) Deferred Tax

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognized for all taxable temporary differences. Deferred tax assets are generally recognized for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Group expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Deferred Tax is generally charged to profit & loss except when they relate to items which are recognized in other comprehensive income or equity.

Deferred tax asset and deferred tax liabilities are off-set if a legally enforceable right exist to set-off current tax asset against current tax liabilities and the deferred taxes relates to the same taxable entity and the same taxation authority.

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2.14 Property, Plant and Equipment:

(a) **Property, Plant and Equipment** is recognized when it is probable that future economic benefits associated with the items will flow to the group and the cost of the item can be measured reliably.

The cost of Property Plant & Equipment comprises its purchase price net of any trade discounts and rebates, any import duty and other taxes any directly attributable expenditure on making the asset ready for its intended use including relevant borrowing cost for qualifying asset. Expenditure incurred after Property Plant & Equipment have been put into operation such as repair & maintenance are charged to the statement of Profit & Loss in the year in which the costs are incurred, Major shutdown and overhaul expenditure are capitalized as the activities undertaken improves the economic benefit expected to arise from the assets.

Assets in the course of construction are capitalized in the assets under construction account. At the point when the asset is operating at management's intended use, the cost of construction is transferred to the appropriate category of the **Property, Plant and Equipment** and depreciation commences. Cost associated with the commissioning of the asset and any obligatory decommissioning costs are capitalized where the asset is available for use but incapable of operating at normal levels until a year of commissioning has been completed. Revenue generated from production during the trial period capitalized.

Capital subsidy received against specific assets is reduced from the value of relevant **Property, Plant and Equipment**.

(b.) Free hold land is carried at historical cost.

(c.) Leasehold land is not amortized as all leasehold land is on 99 years lease with local authority and such leasehold land is outside the scope of Ind AS-16.

Items of stores and spares that meet the definition of property, plant and equipment are capitalized at cost. Otherwise, such items are classified as inventories.

An items of **Property, Plant and Equipment** is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of asset. Any gain or loss arising on the disposal or retirement of an item of **Property, Plant and Equipment** is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in statement of profit & loss.

Depreciation and estimates

Depreciable amount for assets is the cost of an asset, or other amount substituted for costs, less its estimated residual value. Depreciation is recognized so as to write off the cost of asset (other than free hold land and lease hold land having 99 years of lease and properties under construction) less their residual values (after considering the restoration cost) over their useful lives using Written down value method as prescribed in schedule II of companies act, 2013.

OM INFRA LIMITED**CIN: L27203RJ1971PLC003414 EMAIL: info@ommetals.com****2nd Floor, A-Block, Om Tower Church Road, MI Road, JAIPUR, Rajasthan, INDIA, 302001****2.15 Intangible Assets:**

Intangible assets (which comprises of software acquired (useful life 3-5 years)) and depreciation /amortization on WDV method as per Companies Act 2013 and impairment losses if any.

Amortization is recognized on a written down value basis over their estimated useful lives. The estimated useful life and amortization method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

2.16 Capital Work in Progress:

Capital work in progress are stated at cost and inclusive of preoperative expenses, project development expenses etc.

2.17 Impairment of Property, Plant & Equipments and Intangible Assets:

At the end of each reporting year, the group reviews the carrying amount of its tangible and intangible assets to determine whether there is any indication that those assets are suffered an impairment loss. If any such indication exists the recoverable amount of the asset is estimated in order to determine the extent of impairment loss (if any). Where it is not possible to estimate the recoverable amount of the individual asset, the group estimates the recoverable amount of the cash-generating unit to which the asset belongs. Where a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating unit or otherwise they are allocated to the smallest group of cash-generating unit for which a reasonable and consistent allocation basis can be identified.

Recoverable amount is the higher of fair value less cost to sell and value in use. In assessing value in use the estimated future cash flow are discounted to their present value using pretax discount rate that reflects current market assessment if the time value of money and the risk specific to the asset for which the estimates of future cash flows have not been adjusted.

An impairment loss is recognized in the Statement of Profit and Loss whenever the carrying amount of an asset or a cash-generating unit exceeds its recoverable amount. A previously recognized impairment loss is increased or reversed depending on changes in circumstances.

However the carrying value after reversal is not increased beyond the carrying value that would have prevailed by charging usual depreciation if there was no impairment.

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2.18 Inventories:

Inventories are stated at the lower of cost or net realizable value, details as follows:-

Raw Material, stores & spares, Components, construction material.	Cost includes cost of purchase and other costs incurred in bringing the inventories to the present location and condition.
Process Stocks and finished goods	Cost for this purpose includes direct material cost, labor cost plus appropriate share of manufacturing overheads allocated on absorption cost basis. (excluding borrowing cost)
Work In progress in case of Real Estate Projects	Cost for this purpose includes Land, borrowing costs, direct material cost, labor cost plus appropriate share of manufacturing overheads allocated on absorption cost basis. (excluding borrowing cost)

Costs of inventories are determined on FIFO basis. Net realizable value is estimated selling price in the ordinary course of business.

Goods in transit are stated at actual cost and freight if any.

2.19 Investment in subsidiaries and joint venture:

Investment in subsidiaries is carried at deemed cost in the separate financial statements.

Investment in joint ventures and associates are valued at cost after adjusting impairment and accounted using equity method as per Ind AS 28.

2.20 Provisions, Contingent Liabilities & Assets:

A Provision is recognized when an enterprise has a present obligation as a result of past event, it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not disclosed to its present value and are determined based on best management estimate taking into account the risks and uncertainties surrounding the obligation required to settle the obligation at the balance sheet date.

These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

A contingent liability is a possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the enterprise or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation.

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A contingent asset is a possible asset that arises from past events the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the enterprise.

Contingent liabilities and assets are not recognized but are disclosed in the notes.

2.21 Financial Instruments:

Financial assets and financial liabilities are recognized when the Group becomes a party to the contractual provisions of the instruments. Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

Financial Assets:

(a) Classification: The Group classifies its financial assets in the following measurement categories:

- those to be measured subsequently at fair value (either through other comprehensive income, or through profit or loss), and
- those measured at amortised cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

(b) Initial Recognition: Financial assets are recognised initially at fair value considering the concept of materiality. Transaction costs that are directly attributable to the acquisition of the financial asset (other than financial assets at fair value through profit or loss) are added to the fair value measured on initial recognition of financial assets.

(c) Subsequent Measurement of Financial Assets: Financial assets are subsequently measured at amortized cost if they are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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Financial assets at fair value through other comprehensive income (FVTOCI): Financial assets are subsequently measured at fair value through other comprehensive income (FVTOCI), if it is held within a business model whose objective is achieved by both from collection of contractual cash flows and selling the financial assets, where the assets' cash flows represent solely payments of principal and interest. Further equity instruments where the Group has made an irrevocable election based on its business model, to classify as instruments measured at FVTOCI, are measured subsequently at fair value through other comprehensive income.

(d) Impairment of Financial Assets: The Group assesses on a forward looking basis the expected credit losses associated with its assets carried at amortized cost and FVTOCI debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

(e) Derecognition of Financial Assets: A financial asset is primarily derecognised when:

- The rights to receive cash flows from the asset have expired, or

The Group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Group has transferred substantially all the risks and rewards of the asset, or (b) the Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Group has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Group continues to recognise the transferred asset to the extent of the Group's continuing involvement. In that case, the Group also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Group has retained.

Financial Liabilities:

(a) Classification: The Group classifies its financial liabilities in the following measurement categories:

- Those to be measured subsequently at fair value through profit or loss, and
- Those measured at amortized cost using the effective interest method. The classification depends on the entity's business model for managing the financial liabilities and the contractual terms of the cash flows.

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(b) Initial Recognition : Financial liabilities are recognized at fair value on initial recognition considering the concept of materiality. Transaction costs that are directly attributable to the issue of financial liabilities that are not at fair value through profit or loss are reduced from the fair value on initial recognition.

(c) Subsequent Measurement of Financial Liabilities: The measurement of financial liabilities depends on their classification, as described below:

Amortised cost: After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the Effective interest rate (EIR) method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortization process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the statement of profit and loss.

(d) Derecognition of Financial Liabilities: A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the Derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

Offsetting of Financial Instruments

The Group offsets a financial asset and a financial liability when it currently has a legally enforceable right to set off the recognized amounts and the Group intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

2.22 Fair Value Measurement:

The Group measures financial instruments, such as, equity instruments at fair value at each reporting date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Group.

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The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2- Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3- Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognized in the financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

The Group's management determines the policies and procedures for both recurring fair value measurement, such as instruments and unquoted financial assets measured at fair value, and for non-recurring measurement, such as assets held for disposal in discontinued operation.

At each reporting date, the management analyses the movements in the values of assets and liabilities which are required to be re-measured or re-assessed as per the Group's accounting policies. For this analysis, the management verifies the major inputs applied in the latest valuation by agreeing the information in the valuation computation to contracts and other relevant documents.

The management also compares the change in the fair value of each asset and liability with relevant external sources to determine whether the change is reasonable.

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For the purpose of fair value disclosures, the Group has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

This note summarizes accounting policy for fair value. Other fair value related disclosures are given in the relevant notes.

2.23 Non-Current Asset held for Sale and Discontinued Operations

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. The criteria for held for sale is regarded met only when the assets is available for immediate sale in its present condition, subject only to terms that are usual and customary for sale of such assets, its sale is highly probable; and it will genuinely be sold, not abandoned.

Non-current assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell, except for assets such as deferred tax assets.

An impairment loss is recognised for any initial or subsequent write-down of the asset to fair value less costs to sell. A gain is recognised for any subsequent increases in fair value less costs to sell of an asset (or disposal group), but not in excess of any cumulative impairment loss previously recognised. A gain or loss not previously recognised by the date of the sale of the non-current asset (or disposal group) is recognised at the date of de-recognition.

Property, plant and equipment and intangible assets once classified as held for sale are not depreciated or amortized.

A discontinued operation is a component of an entity that either has been disposed of, or is classified as held for sale, and:

- represents a separate major line of business or geographical area of operations,
- is part of a single coordinated plan to dispose of a separate major line of business or geographical area of operations.

Non-current assets classified as held for sale and the assets of a disposal group classified as held for sale are presented separately from the other assets in the balance sheet. The liabilities of a disposal group classified as held for sale are presented separately from other liabilities in the balance sheet.

Discontinued operations are excluded from the results of continuing operations and are presented as profit or loss before / after tax from discontinued operations in the statement of profit and loss.

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2.24 Segment Reporting and Accounting Policies

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. Chief operating decision maker review the performance of the Group according to the nature of products manufactured traded and services provided, with each segment representing a strategic business unit that offers different products and serves different markets. The analysis of segments is based on the activities performed by each segment.

The Group prepares its segment information in conformity with the accounting policies adopted for preparing and presenting financial statements of the Group as a whole.

2.25 Cash and Cash Equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

2.26 Earnings per Share

(a) Basic EPS

Basic EPS is calculated by dividing the profit attributable to shareholders by the weighted average number of shares outstanding during financial year adjusted for bonus elements in the equity shares issued during the year.

(b) Diluted EPS

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

3 Key sources of estimation uncertainty and critical accounting judgements

In the course of applying the policies outlined in all notes under section 2 above, the Group is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future period, if the revision affects current and future period.

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Management reviews the useful lives of property, plant and equipment at least once a year. Such lives are dependent upon an assessment of both the technical lives of the assets and also their likely economic lives based on various internal and external factors including relative efficiency and operating costs. Accordingly, depreciable lives are reviewed annually using the best information available to the Management.

(ii) Impairment of property plant and equipment

Determining whether the property, plant and equipment are impaired requires an estimate in the value in use of plant and equipment. The value in use calculation requires the Management to estimate the future cash flows expected to arise from the property, plant and equipment and a suitable discount rate in order to calculate present value. When the actual cash flows are less than expected, a material impairment loss may arise.

(iii) Provisions and liabilities

Provisions and liabilities are recognized in the period when it becomes probable that there will be a future outflow of funds resulting from past operations or events that can reasonably be estimated. The timing of recognition requires application of judgment to existing facts and circumstances which may be subject to change. The amounts are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

(iv) Impairment of investments in joint ventures and associate

Determining whether the investments in joint ventures and associate are impaired requires an estimate in the value in use of investments. In considering the value in use, the Management have anticipated the future commodity prices, capacity utilization of plants, operating margins, and availability of infrastructure, discount rates and other factors of the underlying businesses / operations of the investee companies. Any subsequent changes to the cash flows due to changes in the above mentioned factors could impact the carrying value of investments.

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In the normal course of business, contingent liabilities may arise from litigation and other claims against the Group. Potential liabilities that are possible but not probable of crystallizing or are very difficult to quantify reliably are treated as contingent liabilities. Such liabilities are disclosed in the notes but are not recognized.

(vi) Fair value measurements

When the fair values of financial assets or financial liabilities recorded or disclosed in the financial statements cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the DCF model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values. Judgments include consideration of inputs such as liquidity risk, credit risk and volatility.

(vii) Taxes

Deferred tax assets are recognized for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilized. Significant management judgment is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

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NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET As On 31.03.2025

4 Property, Plant & Equipment (As per Annexure 4.1)

Particulars	(Rs.In Lacs.)	
	As On 31.03.2025	As On 31.03.2024
Cost/Deemed cost		
Opening Balance	11759.74	11372.35
Addition	326.09	1627.76
Deduction	1078.65	1240.37
Closing Balance	11007.18	11759.74
Accumulated Depreciation and impairment		
Opening Balance	4169.73	3694.22
Depreciation	538.19	620.10
Deduction	851.26	144.59
Closing Balance	3856.67	4169.73
Carrying Value	7150.51	7590.01

Note :

All the freehold immovable properties are held in the name of the Group as at the balance sheet date.

In respect of Leasehold immovable properties and Right to use Assets in the financial statements as at balance sheet date, the lease agreements are in the name of the Group except below:

S.No	Particular	(Rs.In Lacs.)	
		As On 31.03.2025	As On 31.03.2024
1	Temporary Labour Quarter/shed/hut and Faridabad unit are constructed on customer project site are not owned by the group and provision of depreciation/amortization made as per rules of the companies act(Net Block)	11.15	17.06
2	Land & Building not in the updated name of the group including property which is yet to be registered in the group's name (gross Block)	2100.00	2100.00
3	PPE Includes on which depreciation is being charged as per income tax act,1961.(Net Block)	123.43	140.94

Notes

- 1 Certain Property Plant & Equipment are pledged against borrowings, the details relating to which have been described in Note 23 pertaining to borrowings.

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Annexure 4.1- Property, Plant & Equipment

(Amount in Rs.)

Particulars	Leasehold land	Buildings (Owned)	Plant and machinery	Furniture and fixtures	Electrical Fitting	A.C./ Cooler	Office equipment	Computer	Vehicles	Tangibles Total
Cost/Deemed cost										
Balance as on 01.04.2023	4148.34	3065.70	3291.46	132.16	33.90	68.10	90.61	53.25	488.84	11372.35
Addition	751.59	0.00	723.49	12.88	0.00	4.44	7.41	10.67	117.28	1627.76
Deduction	916.63	49.04	219.63	1.20	0.00	0.00	1.01	5.59	47.27	1240.37
Balance as on 31.03.2024	3983.31	3016.65	3795.32	143.84	33.90	72.54	97.01	58.32	558.85	11759.74
Addition	240.30	0.00	27.41	11.18	0.00	1.77	6.37	8.35	30.71	326.09
Deduction	0.00	333.30	648.76	11.86	25.36	38.80	12.22	8.35	0.00	1078.65
Balance as on 31.03.2025	4223.60	2683.36	3173.97	143.16	8.54	35.50	91.16	58.33	589.56	11007.18
Accumulated Depreciation and impairment										
Balance as on 01.04.2023	3.88	1423.76	1682.62	74.92	30.42	62.68	63.74	36.74	315.46	3694.22
Depreciation expenses	0.00	169.98	362.42	15.20	0.33	1.68	8.00	12.72	49.78	620.10
Deduction	0.00	21.75	86.01	0.78	0.00	0.00	0.66	5.22	30.17	144.59
Balance as on 31.03.2024	3.88	1571.99	1959.03	89.34	30.75	64.36	71.08	44.24	335.08	4169.73
Depreciation expenses	0.00	149.36	296.02	12.65	0.58	1.82	7.25	10.35	60.17	538.19
Deduction	0.00	271.76	488.80	10.55	23.81	37.80	10.94	7.61	0.00	851.26
Balance as on 31.03.2025	3.88	1449.59	1766.25	91.44	7.52	28.38	67.38	46.98	395.24	3856.67
Carrying Value										
Balance as on 31.03.2025	4219.72	1233.77	1407.72	51.72	1.02	7.13	23.77	11.34	194.31	7150.51
Balance as on 31.03.2024	3979.43	1444.67	1836.30	54.50	3.15	8.18	25.93	14.09	223.77	7590.01
Balance as on 01.04.2023	4144.46	1641.94	1608.84	57.24	3.47	5.42	26.87	16.51	173.38	7678.13
Useful Life of the Assets	60	30	15	10			6	3	(8-15)	
Method of Depreciation	NA	WDV	WDV	WDV			WDV	WDV	WDV	

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5 Investment Property (As per Annexure 5.1)

(Rs.In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
Cost/Deemed cost		
Opening Balance	5952.46	5952.46
Addition	109.61	0.00
Deduction	158.87	0.00
Closing Balance	5903.20	5952.46
Accumulated Depreciation and Impairment		
Opening Balance	276.34	276.34
Depreciation	0.00	0.00
Deduction	0.00	0.00
Closing Balance	276.34	276.34
Carrying Value	5626.86	5676.12

Note :

All the Freehold and lease hold immovable properties are held in the name of the Group as at the balance sheet date.

Disclosure pursuant to Ind AS 40 “Investment Property”

a.) Amount recognised in the Statement of Profit and Loss for investment property:

(Rs.In Lacs.)		
Particulars	2024-25	2023-24
1. Rental income derived from investment property (Om metal Auto private limited) (Exclusive of GST)	102.51	102.51
2. Rental income derived from investment property (Om Automotors Private Limited) (Exclusive of GST)	30.00	30.00

b.) Fair market value of Investment property :

			(Rs.In Lacs.)
S.No.	Particulars	2024-25	2023-24
1	F-99 , VKIA JAIPUR, (1172 SQM (P.Y. 1429.68 SQM))	1769.87	1769.87
2	A21--22-Industrial Estate Kota	142.85	142.85
3	A-37-38 Industrial Estate Kota	142.85	142.85
4	B-26 Industrial Estate Kota	157.08	157.08
5	Special 1, IPI Kota (19753 SQM)	1580.24	1580.24
6	Special 1, IPI A Kota (11202 SQM)	2576.46	2576.46
7	Special 1, IPI A Kota (8686 SQM)	2300.18	2300.18
8	Residential cum Commercial Land, Deoli	0.00	627.69
9	Om Metal Consortium Private Limited (Agriculture Land)	220.75	220.75

Fair valuation taken same as last year as per valuation report by approved valuer.

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Annexure 5.1- Investment property**(Amount in Rs.)**

Particulars	Leasehold land	Leasehold Land Residential	Buildings (Owned)	Tangibles Total
<u>Cost/Deemed cost</u>				
Balance as on 01.04.2023	4651.93	49.26	1251.27	5952.46
Addition				0.00
Deduction				0.00
Balance as on 31.03.2024	4651.93	49.26	1251.27	5952.46
Addition		109.61		109.61
Deduction		158.87		158.87
Balance as on 31.03.2025	4651.93	0.00	1251.27	5903.20
<u>Accumulated depreciation and impairment</u>				
Balance as on 01.04.2023	0.00	0.00	276.34	276.34
Depreciation expenses				0.00
Deduction				0.00
Balance as on 31.03.2024	0.00	0.00	276.34	276.34
Depreciation expenses				0.00
Deduction				0.00
Balance as on 31.03.2025	0.00	0.00	276.34	276.34
<u>Carrying Value</u>				
Balance as on 31.03.2025	4651.93	0.00	974.93	5626.86
Balance as on 31.03.2024	4651.93	49.26	974.93	5676.12
Balance as on 01.04.2023	4651.93	49.26	974.93	5676.12
Useful Life of the Assets(Years)	NA	NA	30	
Method of Depreciation	NA	NA	WDV	

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6 Capital-Work-In-Progress (CWIP)

a) (Rs.In Lacs.)

As On 31.03.2025					
CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	76.18				76.18
Projects temporarily suspended				97.97	97.97
Total CWIP	76.18	0.00	0.00	97.97	174.15

(b.) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan

CWIP	To be completed in			
Project 1				
Projects 2				

For Capital Work in Progress completion time and its cost to be incurred not estimated by management.

a) (Rs.In Lacs.)

As On 31.03.2024					
CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress				0.00	0.00
Projects temporarily suspended			97.97		97.97
Total CWIP	0.00	0.00	97.97	0.00	97.97

(b.) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan

CWIP	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project 1				
Projects 2				

For Capital Work in Progress completion time and its cost to be incurred not estimated by management.

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7 Intangible Assets

Software	(Rs.In Lacs.)
Cost/Deemed cost	
As On 01.04.2023	37619.23
Addition	0.00
Deduction	0.00
As On 31.03.2024	37619.23
Addition	0.00
Deduction	7.70
As On 31.03.2025	37611.52
Accumulated Amortization and impairment	
As On 01.04.2023	1118.80
Amortization expense	0.10
Deduction	0.00
As On 31.03.2024	1118.90
Amortization expense	0.00
Deduction	6.81
As On 31.03.2025	1112.09
Carrying Value	
As On 31.03.2025	36499.43
As On 31.03.2024	36500.32
As On 01.04.2023	36500.43
Useful Life of the assets (Range)	3
Method Of Amortization	WDV

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8 Right to Use Assets

The changes in the carrying value of right of use assets for the year ended March 31, 2025 are as follows:

Particulars	(Rs.In Lacs.)
Reclassified on account of adoption of Ind AS 116	
As On 01.04.2023	459.74
Addition	0.00
Deduction	0.00
As On 31.03.2024	459.74
Addition	188.33
Deduction	478.30
As On 31.03.2025	169.77
Accumulated Amortization and Impairment	
As On 01.04.2023	198.37
Amortization expenses	43.56
Deduction	0.00
As On 31.03.2024	241.93
Addition	106.23
Amortization expenses	23.62
Deduction	269.92
As On 31.03.2025	101.86
Carrying Value	
As On 31.03.2025	67.91
As On 31.03.2024	217.81
As On 01.04.2023	261.37

The break-up of current and non-current lease liabilities is as follows:

Particulars	As On 31.03.2025	As On 31.03.2024
Current lease liabilities	12.00	38.40
Non-current lease liabilities	26.69	108.78
	38.69	147.18

The details of the Contractual Maturities of Lease Liabilities as at March 31st 2025 on an undiscounted basis are as follows:

Particulars	As On 31.03.2025	As On 31.03.2024
Less than one year	12.00	38.40
One to five years	36.00	153.60
More than five years	0.00	0.00
	48.00	192.00

(i) Group has taken assets on leases which majorly include Land & Building and Machinery.

(ii) There are exemption provided by accounting standard for following leases as defined in para 5 of IND AS-116:

- a. Short term lease and
- b. Leases for which the underlying asset is of low value.

(iii) Under such exemption Group booked expenses of Rs 2047.38 Lacs (P.Y. Rs. 2013.85 lacs) as Rental expenses and Machine Hiring.

(iv) Group has accounted as per guidance provided by Ind AS -116 and recognize Right to use assets and lease liability for which complete disclosure is provided in note no. 8.

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9 Investments (Non Current) (As Per Annexure 9.1)

(Rs.In Lacs.)		
Particular	As On 31.03.2025	As On 31.03.2024
Investment in equity investments		
Joint Ventures / Associates (At cost or deemed cost)	1212.94	1878.89
Others	25.63	25.63
Investment in Equity Instruments (Quoted)	11.45	16.22
Investment in Government securities (unquoted) (At Amortized Cost)	0.58	0.58
Investment in J V /Partnership (At Cost/ Deemed cost)	2736.12	2776.91
	3986.71	4698.22
Quoted		
Aggregate book value	11.45	16.22
Aggregate market value	11.45	16.22
Unquoted		
Aggregated carrying value	3975.26	4682.00
Investment at Deemed Cost/Cost	3975.26	4682.00
Investment at amortized Cost	0.58	0.58
Investment at Fair Value through other	0.00	0.00

*1. The group has issued an under taking to associate bankers for non – disposal of its investment in an subsidiary (Bhilwara Jaipur Toll Road Pvt. Ltd) till date entity repay its debts as follows but Subsidiary has paid all its due to bankers and shares will be released by bankers soon:

Name of Banker	As On 31.03.2025 No of Shares	As On 31.03.2024 No of Shares
1. Pledged (lender bank of BJTR private limited)	1651107	1651107

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9.1

Particulars	As On 31.03.2025	As On 31.03.2024
Investment in equity investments		
Joint Ventures / Associates (At cost or deemed cost)		
Sanmati Infra Developers Pvt. Ltd. (Share Warrents) 450000 (PY. 450000) Shares of Rs.10 Each	45.00	45.00
Uttar Pradesh Logistics P. Ltd.* 5000 (PY. 5000) Shares of Rs. 10 Each	0.00	0.00
West Bengal Logistics P. Ltd.* 5000 (PY. 5000) Shares of Rs. 10 Each	0.00	0.00
Gurha Thermal Power Company Ltd. 25000 (PY. 25000) Shares of Rs. 10 Each	2.50	2.50
Mega Equitas Private Limited 4063 (PY. 4063) Shares of Rs. 10 Each	1165.44	1171.27
Ultrawave Projects Private limited Nil (PY. 5000) Shares of Rs. 10 Each	0.00	660.12
* Loans has been classified as current as companies going concerned is effected and investment is not impaired.		
	1212.94	1878.89
Others		
N.K.P. Holdings Private Limited ** 1111150 (PY. 1111150) Shares of Rs. 10 Each	0.00	0.00
Om Sensational Properties Private Limited 1250 (PY. 1250) Shares of Rs. 10 Each	0.13	0.13
Om Shivaya Real Estate Private Limited 255000 (PY. 255000) Shares of Rs. 10 Each	25.50	25.50
	25.63	25.63

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Particulars	As On 31.03.2025	As On 31.03.2024
OTHER INVESTMENTS (QUOTED) (At fair Value through OCI)		
Investments in Equity Instruments		
Manglam Cement Ltd. 35 (PY. 35) Shares of Rs. 10 Each	0.27	0.26
Reliance Capital Ltd. 3 (PY. 3) Shares of Rs. 10 Each	0.00	0.00
Reliance Communication Ltd. 60 (PY. 60) Shares of Rs. 5 Each	0.00	0.00
Reliance Infrastructure Ltd. 4 (PY. 4) Shares of Rs. 10 Each	0.01	0.01
Reliance Power Ltd 10 (PY. 15) Shares of Rs. 10 Each	0.00	0.00
Reliance Home Finance Limited 3 (PY. 3) Shares of Rs. 10 Each	0.00	0.00
Reliance Industries Ltd. 800 (PY. 400) Shares of Rs. 10 Each	10.20	11.91
Jio Financial Services 400 Shares of Rs. 10 Each	0.91	0.00
SBI Mutual Fund	0.05	4.04
	11.45	16.22
Investment in Government securities (unquoted)		
(At Amortized Cost)		
National Saving Certificate (Deposited with sales tax deptt. interest is to be adjusted on realisation)	0.58	0.58
	0.58	0.58
Investment in J V /Partnership (At Cost/	2736.12	2776.91
	2736.12	2776.91
Total Investments	3986.71	4698.22

**Impariment in Financial Year -2017

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10 Loans (Non Current)

(Rs.In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
Unsecured, Considered good unless otherwise stated		
Loans and Advances to Related Parties		
(i) To Joint Ventures/Associates	748.43	943.92
(ii) Loans & Advances to Others	215.78	20.00
	964.21	963.92

Note:

Details of loans and advance in the nature of loan to Joint Venture/Associate

Name of company		
Joint Ventures/Associate		
Gurha Thermal Power Company Ltd*	748.43	748.15
Ultrawave Projects Private Limited*	0.00	195.78
Total Advances to Joint Ventures/Associate	748.43	943.92

* No Interest Provided on Joint venture due to such company terminated its agreement with project authority and recovery of Interest amount is not probable.

11 Other Financial Assets (Non Current)

(Rs.In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
Security Deposits	738.98	927.10
Fixed deposit with Bank	10.00	1610.00
	748.98	2537.10

Security Deposit with related party (interest free)

Name	As On 31.03.2025	As On 31.03.2024
Om Metals Infratech Private Limited	235.00	235.00
Om Hydromech Private Limited**	0.00	89.02
Saynyon Properties Private Limited**	98.81	89.02

** Security deposit linked with Lease Rent. So as per Ind As-116 Present value of the security deposit taken for 10 years and difference is recognised as Right To Use Assets.

12 Other Non Current Assets

(Rs.In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
Prepaid Expenses	51.14	5.68
Current Tax Assets	962.37	998.82
Balance with Revenue Authority	195.94	195.94
	1209.45	1200.44

Note : Current Tax Assets includes Such amount represents the amount deposited against various demands and refund payable by Income tax department against either appeal filed by us or by department.

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13 Inventories (At Lower Of Cost and Net Realisable Value)

(Rs.In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Raw Material (at cost)*	1534.41	958.11
Work in Progress (at cost)	4271.12	4907.54
Property development related Work in Progress	3871.94	4549.59
Finished Goods	252.21	34713.69
Property Development Project- Completed Property	30349.52	425.94
Store & spares (at cost)	43.91	19.20
Others	89.93	89.93
	40413.03	45663.99
* Such amount includes goods in transit of Rs.	22.25	363.29

Note: Inventories have been hypothicated as security against certain Short term bank borrowings of the group.

Cost of inventory recognised as an Expense

(Rs.In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Cost of Raw Material component Consumed	26582.69	38796.97
Cost of Construction Material Consumed	503.10	1070.38
Changes in inventories of finished goods, work-in-progress and stock-in-trade	5851.97	8311.62
Stores and spares consumed	1599.24	1568.18
Power and fuel	3166.51	3730.69

14 Trade Receivables (As Per Annexure 14.1)

(Rs.In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Undisputed		
Considered Good.	25871.28	22487.88
Considered Doubtful.	0.00	0.00
	25871.28	22487.88
Less: Provision for credit losses.	0.00	0.00
Total (A)	25871.28	22487.88
Disputed		
Considered Good	2660.77	1391.62
Considered Doubtfull	148.56	3.50
	2809.32	1395.12
Less: Provision for credit losses	(152.06)	255.88
Total (B)	2657.27	1139.24
Total (A+B)	28528.55	23627.12

***Trade receivables balances Rs 28528.55 lacs includes contract Assets (Unbilled Debtors) of Rs 4539.20 lacs (Refer Note: 56)**

Related Party disclosures have been made in note no 51.

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Annexure 14.1: Trade Receivables

Particulars	Outstanding for following periods from due date of payment as on 31.03.2025					
	Less than 6 months	6 months - 1 year	1-2 Years	2-3 Years	More than 3 years	Total
(i) Undisputed Trade receivables — considered good	9476.54	3220.39	6365.18	2737.20	3923.41	25722.72
(ii) Undisputed Trade Receivables — which have significant increase in credit risk	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Undisputed Trade Receivables — credit impaired	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables — considered good	324.56	1356.03	920.43	201.47	3.33	2805.82
(v) Disputed Trade Receivables — which have significant increase in credit risk	0.00	0.00	0.00	0.00	3.50	3.50
(vi) Disputed Trade Receivables — credit impaired	0.00	0.00	0.00	0.00	0.00	0.00

Particulars	Outstanding for following periods from due date of payment as on 31.03.2024					
	Less than 6 months	6 months - 1 year	1-2 Years	2-3 Years	More than 3 years	Total
(i) Undisputed Trade receivables — considered good	10539.55	4559.71	3121.72	2076.24	2147.30	22444.52
(ii) Undisputed Trade Receivables — which have significant increase in credit risk	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Undisputed Trade Receivables — credit impaired	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables — considered good	57.37	920.43	201.47	0.00	3.33	1182.60
(v) Disputed Trade Receivables — which have significant increase in credit risk	0.00	0.00	0.00	0.00	256.81	256.81
(vi) Disputed Trade Receivables — credit impaired	0.00	0.00	0.00	0.00	0.00	0.00

15 Cash and Cash Equivalents

(Rs.In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Balances with Banks		
On Current Account	2358.17	2278.58
On Term Deposit accounts with maturity less then 3 months at inception	865.85	464.07
Cash in Hand	24.91	16.99
	3248.92	2759.63

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16 Bank Balances Other than Cash and Cash Equivalents

(Rs.In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
In Term Deposit Account		
With maturity more than 3 months but less than 12 months at inception	1095.61	2409.68
With maturity more than 12 months at inception	4150.60	3052.90
On Unpaid Dividend Accounts	7.51	6.15
	5253.72	5468.74

Note:

The deposits maintained by the Group with banks comprise of time deposits, which can be withdrawn by the Group at any point without prior notice or penalty on the principal. Such deposits are pledged with bank against Bank Guarantee & Letter of credit.

17 Loans (Current)

(Rs.In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
(Unsecured, Considered good unless otherwise stated)		
Loans and Advances to Other Party	2.50	522.75
	2.50	522.75

18 Other Financial Assets (Current)

(Rs.In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
Interest Accrued on Fixed Deposits	65.45	78.89
Claim from PWD	3925.50	3890.99
	3990.96	3969.88

19 Current Tax Assets (Net)

(Rs.In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
Income Tax (Net)	2495.37	1933.67
	2495.37	1933.67

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20 Other Current Assets

(Rs.In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
Advances recoverable in cash or or in kind or for value to be received	35.90	235.51
Advance to Suppliers	674.22	689.91
Prepaid Expenses	208.99	223.73
Balance with Revenue Authorities	646.58	663.19
Advance to Staff	23.05	23.63
Other Current Assets	5.74	0.00
	1594.47	1835.98

21 Share Capital

(Rs.In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
Authorised		
150000000 Equity Share Of Rs.1/- each	1500.00	1500.00
Issued,Subscribed And Paid Up		
96303809 Equity Share Of Rs.1/- each	963.04	963.04
	963.04	963.04

Notes:

1 Above issued,subscribed and paidup capital includes :-

(a) 42554000 nos.of fully paid Equity Share of Rs.1/- each were allotted as bonus shares by way of capitalisation of reserves and Profit & Loss Account

(b) 20112659 Shares of Rs. 1 each have been allotted for consideration other than cash, pursuant to the scheme of amalgamation sanctioned by Hon'ble High Court of Rajasthan dated 19.01.2007 to the share holders of erstwhile :-

Om Rajasthan Carbide Limited	5476259
Jupiter Manufacturing Co. (P) Limited	5318400
Om Structurals India (P) Limited	5808000
Om Kothari Cement & Chemicals (P) Limited	1410000
SAH Buildcon (P) Limited	1050000
Richa Builders (P) Limited	1050000
	20112659

2. Rights, preferences and restrictions attached to equity shares .The Group has a single class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the group after distribution of all preferential amounts, in proportion to their shareholding.

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3. The Reconciliation of the number of Outstanding Equity Shares as on :-

Particulars	As On	
	31.03.2025	31.03.2024
Number of Shares at the beginning	96303809	96303809
Add:- Fresh issue of Shares	0	0
Number of Shares at the end	96303809	96303809

4. Details of Share holders holding more than 5 % equity shares as at 31.03.2025

S.no	Share Holder	As On 31.03.2025		As On 31.03.2024	
		No. of Share	Ownership Interest %	No. of Share	Ownership Interest %
1	T.C. Kothari & Sons Family trust	11408180	11.85%	11408180	11.85%
2	Sunil Kothari	7150886	7.43%	7150886	7.43%
3	C. P. Kothari	6975245	7.24%	6975245	7.24%
4	Anita Kothari	5893345	6.12%	5893345	6.12%
5	D.P. Kothari	4858346	5.04%	4858346	5.04%

5. As per the records of the group including its register of share holder/members and other declaration received from share holders regarding beneficial interest , the above share holding represents both legal and beneficial ownership of shares.

6. Promotor Shareholding

Shares held by promoters at the end of the period 31.03.2025			
Particulars	No. of Shares	Ownership Interest %	% Change during the year
T.C. Kothari & Sons Family Trust	11408180	11.85%	0%
Sunil Kothari	7150886	7.43%	0%
C.P. Kothari	6975245	7.24%	0%
Anita Kothari	5893345	6.12%	0%
D.P. Kothari	4858346	5.04%	0%

Shares held by promoters at the end of the period 31.03.2024			
Particulars	No. of Shares	Ownership Interest %	% Change during the year
T.C. Kothari & Sons Family Trust	11408180	11.85%	-
Sunil Kothari	7150886	7.43%	-
C.P. Kothari	6975245	7.24%	-
Anita Kothari	5893345	6.12%	-
D.P. Kothari	4858346	5.04%	-

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22 Other Equity

Particulars	(Rs.In Lacs.)	
	As On 31.03.2025	As On 31.03.2024
General Reserve	2450.00	2450.00
Retained Earnings	45474.69	43638.64
Revenue Grant	1534.30	1534.30
Other Comprehensive Income		
Re measurments of the net defined benefit plans	(20.94)	(14.84)
Equity instruments through other comprehensive income	5.86	6.42
Foreign Currency Translation Reserve	(374.35)	(814.03)
Other reserve		
Capital Reserve	12318.11	12318.11
Security premium	12247.65	12247.65
	73635.30	71366.25

(i) General reserve

The Group created a General Reserve in earlier years pursuant to the provisions of the Companies Act, 1956 where in certain percentage of profits were required to be transferred to General Reserve before declaring dividends. As per Companies Act 2013, the requirements to transfer profits to General Reserve is not mandatory. General Reserve is a free reserve available to the group.

(ii) Dividends

The Group declared and paid final dividends in Indian rupees Rs. 481.52 lacs for the year 2023-24 and Board recommend dividend of Rs. 0.40 In Board meeting dated 30.05.2025 and such amount will be payable after approval in annual general meeting by shareholders for FY 2024-25.

(iii) Capital Reserve

Reserve is created on amalgamation as per statutory requirement for Rs. 81.67 crore and balance Rs. 41.51 crore on account of sales of assets and investments.

(iv) Other Comprehensive Income (Refer Note : 45)

(A) Remeasurements of the Net Defined Benefit liability, comprising actuarial gains and losses on remeasurement of net defined benefits, are recognized in Other Comprehensive Income. These amounts are not reclassified to profit or loss in subsequent periods.

(B) Changes in the fair value of equity instruments designated as measured through Other Comprehensive Income are recognized in OCI. The cumulative gains or losses are not reclassified to profit or loss on disposal of the instruments.

(C) Foreign Currency Translation Reserve (FCTR) represents the exchange differences arising from translating the financial statements of foreign operations into Indian Rupees. These differences are recognized in Other Comprehensive Income and accumulated under equity.

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23 Borrowings (As Per Annexure 23.1)

Particulars	(Rs.In Lacs.)	
	As At 31.03.2025	As At 31.03.2024
(A) Term Loan From Banks	1381.21	1773.16
(B) Term Loan From NBFC	280.29	528.80
(C) Unsecured Inter Corporate Deposits	594.75	625.83
Total Borrowings	2256.26	2927.79
Less: Current Maturities	1886.74	1519.57
Long Term Borrowings	369.52	1408.22

Annexure 23.1- Borrowings- Continued

(Rs.In Lacs.)

Annexure 23.1 - Borrowings- Continued							(Rs. in Lakhs)
Particulars	As On 31.03.2025		As On 31.03.2024		Terms of repayments	Security	
	Non-current	Current	Non-current	Current			
A. Term Loan from Banks (Secured)							
1. Loan from Axis Bank Limited (647)	0.00	0.00	0.00	2.05	Loan of Rs. 819100/- sanctioned on 29.12.2021 for machinery purchase. Amount to be repaid in 35 installments of Rs. 26411/- starting from 20.01.2022 at an interest rate of 8.25% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company	
2. Loan from HDFC Bank	0.00	0.00	0.00	1.68	Loan of Rs. 5310000/- sanctioned on 30.04.2021 for Cemid equipments purchase. Amount to be repaid in 35 installments of Rs. 169506/- starting from 20.06.2021 at an interest rate of ...% p.a.	Secured by way of Hypothecation of Equipments purchased & personal Guarantee of all the Directors of the company	
3. Loan from ICICI Bank	0.00	0.00	0.00	1.34	Loan of Rs. 1086374/- sanctioned on 04.06.2021 for Machinery purchase. Amount to be repaid in 36 installments of Rs. 34112/- starting from 10.08.2021 at an interest rate of 7.90% p.a.	Secured by way of Hypothecation of Equipments purchased & personal Guarantee of all the Directors of the company	
4. Loan from ICICI Bank	0.00	0.00	0.00	1.00	Loan of Rs. 1086374/- sanctioned on 04.06.2021 for Machinery purchase. Amount to be repaid in 36 installments of Rs. 34112/- starting from 10.08.2021 at an interest rate of 7.90% p.a.	Secured by way of Hypothecation of Equipments purchased & personal Guarantee of all the Directors of the company	
5. Loan from ICICI Bank	0.00	0.00	0.00	1.00	Loan of Rs. 1086374/- sanctioned on 04.06.2021 for Machinery purchase. Amount to be repaid in 36 installments of Rs. 34112/- starting from 10.08.2021 at an interest rate of 7.90% p.a.	Secured by way of Hypothecation of Equipments purchased & personal Guarantee of all the Directors of the company	
6. Loan from Axis Bank Limited	0.00	0.00	0.00	6.11	Loan of Rs. 2160947/- sanctioned on 20.02.2022 for machinery purchase. Amount to be repaid in 35 installments of Rs. 70429/- starting from 20.02.2022 at an interest rate of 9.00% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company	
7. Loan from Axis Bank Limited	0.00	0.00	0.00	3.86	Loan of Rs. 1369505/- sanctioned on 14.02.2022 for machinery purchase. Amount to be repaid in 35 installments of Rs. 44634/- starting from 20.02.2022 at an interest rate of 9.00% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company	

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Particulars	As On 31.03.2025		As On 31.03.2024		Terms of repayments	Security
	Non-current	Current	Non-current	Current		
8. Loan from Axis Bank Limited	0.00	0.00	0.00	5.17	Loan of Rs. 2094206/- sanctioned on 14.02.2022 for machinery purchase. Amount to be repaid in 35 installments of Rs. 68254/- starting from 20.02.2022 at an interest rate of 9.00% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
9. Loan from Axis Bank Limited	0.00	0.00	0.00	2.05	Loan of Rs. 726880/- sanctioned on 14.02.2022 for machinery purchase. Amount to be repaid in 35 installments of Rs. 23690/- starting from 20.02.2022 at an interest rate of 9.00% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
10. Loan from HDFC Bank	0.00	0.00	0.00	0.54	Loan of Rs. 860220/- sanctioned on 30.04.2021 for Cemid equipments purchase. Amount to be repaid in 35 installments of Rs. 27460/- starting from 05.06.2021 at an interest rate of ...% p.a.	Secured by way of Hypothecation of Equipments purchased & personal Guarantee of all the Directors of the company
11. Loan from Axis Bank Limited	0.00	0.00	0.00	8.25	Loan of Rs. 3297000/- sanctioned on 20.01.2022 for machinery purchase. Amount to be repaid in 35 installments of Rs. 106309/- starting from 20.01.2022 at an interest rate of 8.25% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
12. Loan from Axis Bank Limited	0.00	0.00	0.00	1.82	Loan of Rs. 725700/- sanctioned on 20.01.2022 for machinery purchase. Amount to be repaid in 35 installments of Rs. 23400/- starting from 20.01.2022 at an interest rate of 8.25% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
13. Loan from Axis Bank Limited	0.00	0.00	0.00	1.82	Loan of Rs. 725700/- sanctioned on 20.01.2022 for machinery purchase. Amount to be repaid in 35 installments of Rs. 23400/- starting from 20.01.2022 at an interest rate of 8.25% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
14. Loan from Axis Bank Limited	0.00	0.00	0.00	0.77	Loan of Rs. 805342/- sanctioned on 05.07.2021 for machinery purchase. Amount to be repaid in 35 installments of Rs. 26154/- starting from 05.07.2021 at an interest rate of 8.75% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
15. Loan from Axis Bank Limited	0.00	0.00	0.00	0.52	Loan of Rs. 805342/- sanctioned on 16.07.2021 for machinery purchase. Amount to be repaid in 35 installments of Rs. 26154/- starting from 05.08.2021 at an interest rate of 8.75% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
16. Loan from Axis Bank Limited	0.00	0.00	0.00	2.20	Loan of Rs. 3420511/- sanctioned on 05.07.2021 for machinery purchase. Amount to be repaid in 35 installments of Rs. 111083/- starting from 05.07.2021 at an interest rate of 8.75% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
17. Loan from Axis Bank Limited	0.00	0.00	0.00	1.53	Loan of Rs. 616000/- sanctioned on 02.12.2021 for machinery purchase. Amount to be repaid in 35 installments of Rs. 20900/- starting from 10.12.2021 at an interest rate of 13.49% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company

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Particulars	As On 31.03.2025		As On 31.03.2024		Terms of repayments	Security
	Non-current	Current	Non-current	Current		
18. Loan from Axis Bank Limited	0.00	0.00	0.00	3.04	Loan of Rs. 1210433/- sanctioned on 31.12.2021 for machinery purchase. Amount to be repaid in 35 installments of Rs. 39169/- starting from 20.01.2022 at an interest rate of 8.50% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
19. Loan from Axis Bank Limited	0.00	0.00	0.00	1.82	Loan of Rs. 726880/- sanctioned on 14.02.2022 for machinery purchase. Amount to be repaid in 35 installments of Rs. 23690/- starting from 20.02.2022 at an interest rate of 9.00% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
20. HDFC Bank loan	18.75	225.00	243.75	225.00	Procured of Rs. 9000000/- lacs on 27.04.2021 from HDFC bank on interest rate @ 7.50% repayable in 48 installments OF Rs. 1875000/- starting from 07.05.2022	Secured by way of Hypothecation of Machinery & personal Guarantee of all the Directors of the company
21. HDFC Bank loan	0.42	5.00	5.48	4.94	Procured of Rs. 2000000/- lacs on 27.04.2021 from HDFC bank on interest rate @ 7.50% repayable in 48 installments OF Rs. 41666.67/- starting from 07.05.2022	Secured by way of Hypothecation of Machinery & personal Guarantee of all the Directors of the company
22. Loan from Axis Bank Limited	0.00	0.00	0.00	15.60	Loan of Rs. 4984771/- sanctioned on 04.03.2022 for machinery purchase. Amount to be repaid in 35 installments of Rs. 162462/- starting from 20.03.2022 at an interest rate of 9.00% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
23. Loan From Bank of Baroda	17.50	35.00	52.50	35.00	Loan of Rs. 13999000/- sanctioned on 31.03.2021 as BGECLS Loan. Amount to be repaid in 47 installments at interest rate of 7.75% p.a. after moratorium period of 1 year from first disbursement i.e. 15th Sept,2021	Secured by way of Hypothecation of Stock & personal Guarantee of all the Directors of the company
24. Loan from ICICI Bank	0.00	0.00	0.00	3.17	Loan of Rs. 895000/- sanctioned on 08.04.2022 for vehicle purchase. Amount to be repaid in 36 installments of Rs. 27852/- starting from 10.05.2022 at an interest rate of 7.50% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
25. Loan from ICICI Bank	0.00	0.00	0.00	3.17	Loan of Rs. 895000/- sanctioned on 08.04.2022 for vehicle purchase. Amount to be repaid in 36 installments of Rs. 27852/- starting from 10.05.2022 at an interest rate of 7.50% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
26. Loan from ICICI Bank	0.00	0.00	0.00	3.13	Loan of Rs. 885000/- sanctioned on 07.04.2022 for vehicle purchase. Amount to be repaid in 36 installments of Rs. 27547/- starting from 10.05.2022 at an interest rate of 7.50% p.a.	Secured by way of Hypothecation of Vehicle Purchased
27. Loan from ICICI Bank	0.00	0.31	0.31	3.56	Loan of Rs. 993000/- sanctioned on 13.04.2022 for vehicle purchase. Amount to be repaid in 36 installments of Rs. 31232/- starting from 15.05.2022 at an interest rate of 8.25% p.a.	Secured by way of Hypothecation of Vehicle Purchased

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Particulars	As On 31.03.2025		As On 31.03.2024		Terms of repayments	Security
	Non-current	Current	Non-current	Current		
28. Loan from Axis Bank Limited	0.00	0.30	0.30	3.43	Loan of Rs. 920688/- sanctioned on 21.06.2022 for machinery purchase. Amount to be repaid in 35 installments of Rs. 30329/- starting from 20.06.2022 at an interest rate of 9.75% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
29. Loan from Axis Bank Limited	0.00	1.50	1.50	8.57	Loan of Rs. 2345488/- sanctioned on 27.07.2022 for machinery purchase. Amount to be repaid in 35 installments of Rs. 75683/- starting from 20.07.2022 at an interest rate of 8.30% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
30. Loan from Bank of Baroda	0.00	20.01	20.01	27.05	Loan of Rs. 7965000/- sanctioned on 22/11/2022 for Machinery purchase. Amount to be repaid in 36 installments of Rs. 253471/- starting from 09.12.2022 at an interest rate of 9.05 % p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
31. SBI GECL LOAN	757.86	250.00	750.00	257.86	Loan of Rs. /- 10,00,00,000 sanctioned on 27/03/2022 for mortgage loan. Amount to be repaid in 48 Months installments of Rs. 20,83,334 /- starting from March 2025 at an interest rate of 9.25% p.a.	Secured by way of Hypothecation of property & personal Guarantee of all the Directors of the company
32. Loan from ICICI Bank (188)	1.28	3.61	4.89	3.28	Loan of Rs. 1018000/- sanctioned on 20/06/2023 for vehicle purchase. Amount to be repaid in 36 installments of Rs. 32764/- starting from 07.08.2023 at an interest rate of 9.75 % p.a.	Secured by way of Hypothecation of Vehicle Purchased
33. icici bank loan(039)	5.01	1.51	6.71	1.55	Loan of Rs. 900000/- sanctioned on 15/09/2023 for vehicle purchase. Amount to be repaid in 60 installments of Rs. 18768/- starting from 10.10.2023 at an interest rate of 9.25 % p.a.	Secured by way of Hypothecation of Vehicle Purchased
34. icici bank loan(152)	3.04	3.35	6.39	3.06	Loan of Rs. 1000000/- sanctioned on 07/02/2024 for vehicle purchase. Amount to be repaid in 36 installments of Rs. 31696/- starting from 10.03.2024 at an interest rate of 9.25 % p.a.	Secured by way of Hypothecation of Equipments purchased & personal Guarantee of all the Directors of the company
35. icici bank loan(881)	1.99	3.71	5.70	3.36	Loan of Rs. 1060000/- sanctioned on 07/10/2023 for vehicle purchase. Amount to be repaid in 36 installments of Rs. 34162/- starting from 07.10.2023 at an interest rate of 9.75 % p.a.	Secured by way of Hypothecation of Equipments purchased & personal Guarantee of all the Directors of the company
36. HDFC Bank loan(996)	5.85	6.48	12.33	5.94	Auto Loan of Rs. 2060000/- sanctioned on 29/09/2023 . Amount to be repaid in 39 installments of Rs. 60829/- starting from 05.11.2023 at an interest rate of 9.25 % p.a.	Secured by way of Hypothecation of Equipments purchased & personal Guarantee of all the Directors of the company

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	Non-current	Current	Non-current	Current		
37. icici bank loan(883)	1.99	3.71	5.70	3.36	Loan of Rs. 1060000/- sanctioned on 07/10/2023 for vehicle purchase. Amount to be repaid in 36 installments of Rs. 34162/- starting from 07.10.2023 at an interest rate of 9.75 % p.a.	Secured by way of Hypothecation of Equipments purchased & personal Guarantee of all the Directors of the company
38. ICICI BANK LOAN(868)	4.94	3.10	0.00	0.00	Loan of Rs. 1060000/- sanctioned on 07/08/2024 for vehicle purchase. Amount to be repaid in 36 installments of Rs.31247/- starting from 07.08.2024 at an interest rate of 9.85 % p.a	Secured by way of Hypothecation of Equipments purchased & personal Guarantee of all the Directors of the company
Total (A)	818.63	562.59	1115.56	657.60		

B. Term Loan from NBFC(Secured)

1. HDB Financial Services LTD	0.00	0.00	0.00	19.72	Loan of Rs. 2,220,000/- sanctioned on 27/02/2023 for Machinery. Amount to be repaid in 29 installments of Rs. 88,570/- starting from 04/05/2023 at an interest rate of 12% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
2. Loan from Tata Capital Limited	0.00	5.13	5.13	9.39	Loan of Rs. 5773150/- sanctioned on 27.02.2022 for machinery purchase. Amount to be repaid in 35 installments out of which one installment of Rs. 213355/- on 15.04.2022 and rest installment of Rs. 187116/- starting from 15.05.2022 at an interest rate of 8.61% p.a.	Secured by way of Hypothecation of Machinery Purchased & personal Guarantee of all the Directors of the company
3. Loan from Mahindra Finance	1.34	2.51	3.86	2.30	Loan of Rs. 929000/- sanctioned on 25.09.2022 for vehicle purchase. Amount to be repaid in 48 installments of Rs. 22970/- starting from 05.10.2022 at an interest rate of 8.25% p.a.	Secured by way of Hypothecation of Vehicle Purchased
4. HDB Financial Services LTD(342)	0.00	1.80	1.80	3.30	Loan of Rs. 779000/- sanctioned on 14.04.2023 for vehicle purchase. Amount to be repaid in 29 installments of Rs. 31080/- starting from 04.05.2023 at an interest rate of 12% p.a.	Secured by way of Hypothecation of Vehicle Purchased & personal Guarantee of all the Directors of the company
5. HDB Financial Services LTD(794)	0.00	4.54	4.54	8.31	Loan of Rs. 1965000/- sanctioned on 26.03.2023 for vehicle purchase. Amount to be repaid in 29 installments of Rs. 78396/- starting from 04.05.2023 at an interest rate of 12% p.a.	Secured by way of Hypothecation of Vehicle Purchased & personal Guarantee of all the Directors of the company
6. HDB Financial Services LTD	36.90	208.96	245.86	189.14	Loan of Rs. 56498000/- sanctioned on 22.05.2023 for construction equipment purchase. Amount to be repaid in 35 installments of Rs. 1867999/- starting from 04.07.2023 at an interest rate of 10.01% p.a.	Secured by way of Hypothecation of Vehicle Purchased & personal Guarantee of all the Directors of the company
7. Toyota Financial (775)	1.44	17.66	19.10	16.35	Loan of Rs. 3544620/- sanctioned on 31.03.2024 for vehicle purchase. Amount to be repaid in 25 installments of Rs. 154794/- starting from 20.04.2024 at an interest rate of 8.25% p.a.	Secured by way of Hypothecation of Vehicle Purchased & personal Guarantee of all the Directors of the company
Total (B)	39.68	240.61	280.29	248.50		

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Particulars	As On 31.03.2025		As On 31.03.2024		Terms of repayments	Security
	Non-current	Current	Non-current	Current		
C. Inter Corporate Deposits (Unsecured)						
1. Jupiter metals	0.00	582.39	0.00	378.13		
2. Godawari Estate Pvt. Ltd.	0.00	0.00	0.00	45.42		
3. Veer Prabhu Marketing Limited	12.36	0.00	12.36	0.00		
4. Motisons Global Private Limited	0.00	0.00	0.00	189.92		
Total (C)	12.36	1083.54	12.36	613.47		
Total (A+B+C)	369.52	1886.74	1408.22	1519.57		

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24 Other Financial Liabilities (Non Current)

(Rs.In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
Others		
Capital Withdrawn from JV/Partnership firm	104.13	174.54
Retention money vendors	78.77	78.77
Security Deposit form Customers	613.10	649.04
Total Other Financial Liability	796.00	902.35
Less: Current Maturities of Other Financial Liability	0.00	0.00
Other Non Current Financial Liability	796.00	902.35

25 Provisions (Non Current)

(Rs.In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
Provision for Employees Benefits		
For Gratuity	62.12	61.94
Compensated Absences	18.10	11.73
	80.23	73.67

26 Deferred Tax Liabilities (Net)

Indian companies are subject to Indian income tax on a standalone basis. Each entity is assessed to tax on taxable profits determined for each fiscal year beginning on April 1 and ending on March 31.

Statutory income taxes are assessed based on book profits prepared under generally accepted accounting principles in India adjusted in accordance with the provisions of the (Indian) Income tax Act, 1961. Such adjustments generally relate to depreciation of fixed assets, disallowances of certain provisions and accruals, deduction for tax holidays, the set-off of tax losses and depreciation carried forward and retirement benefit costs. Statutory income tax is charged at 25% plus a surcharge and education cess.

(Rs.In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
Current Tax		
Tax provision	268.99	1677.66
Foregin Tax		
Total Current Tax	268.99	1677.66
Deferred Tax		
Deferred Tax	(1024.12)	2181.74
Total Deferred tax	(1024.12)	2181.74
Total Tax Expense Debited to Profit & Loss	(755.13)	3859.40

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(Rs.In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Deferred Tax Liability		
Provisions	0.00	0.00
Tangible Assets	184.22	223.19
Intangible Assets	0.00	0.06
Quoted Investment	1.94	3.30
Retention money	4312.27	4194.55
Unquoted Investment	25.42	25.42
	4523.86	4446.52
Deffered Tax Assets		
On Provisions and Others	1140.02	35.90
	1140.02	35.90
Net deferred tax (Assets)/liability	3383.84	4410.63
Deferred tax Liability opening balance	4410.63	2229.56
Net deferred tax laibility created/reversed	(1026.79)	2181.07

Reconciliation of Previous year figure

Deferred Tax opening balance	4410.63	2229.56
Add: Changes to be recognised in previous year due to change in income tax return	(1026.79)	2181.07
Total to be recognized in balance Sheet	3383.84	4410.63

27 Other Non Current Liabilities

(Rs.In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Advance and Security Deposit from Customers	762.64	2834.30
Total Other Current Liability	762.64	2834.30
Less : Current Maturities of Other Non Current Liability	762.64	2628.73
Other Non Current Liability	0.00	205.57

28 Short Term Borrowings (Current)

(Rs.In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Secured		
Current Maturities of Long Term Borrowings	803.20	906.10
Working Capital Loan(From Banks) (See note No.1)	4854.52	6025.96
Unsecured		
Current Maturities Of Long Term Borrowings	1083.54	613.47
	6741.25	7545.53

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Note 1 : Working Capital Loans and non Fund base facilities viz. Bank Guarantees and Letter of Credit from banks i.e.SBI,IDBI,BOB, HDFC & Indusind Bank are secured by way of hypothecation of all group's current assets including stocks and book debts and first charge on other movable assets,both present and future on ranking pari - passu basis inter se between the lender. These loans are further secured / to be secured on pari-passu charges by way of first/second charge by way of mortgage, by deposit of titleddeeds in respect of some immovable properties as per arrangement letter (except on which secured loans taken from bank and other NBFC) & personal guarantees of the Shri D.P.Kothari, Sunil Kothari and Vikas Kothari Directors of the group and Shri C.P.Kothari (former Chairman and relative of Directors), and further secured by way of equitable mortgage of land & building belonging to other companies viz Lambodar Finvest Pvt. Ltd., and Om Kothari parawarik Trust and Hypothecation of Plant & machinery and current assets of OMIL JSC JV (Kameg, Arunachal Pradesh). working capital facilities taken from banks at an interest rate varying from MCLR+2-3%.

29 Trade Payables (As Per Annexure 29.1)

(Rs.In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
(a)Micro, small and Medium enterprises Development Act, 2006	571.37	90.15
(b) Others (Trade Payable and others)	11866.22	10170.37
	12437.59	10260.52

Annexure 29.1: Trade Payables

Particulars	Outstanding for following periods from due date of payment as on				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	Total
(i) MSME	571.37	0.00	0.00	0.00	571.37
(ii) Others	5362.75	2131.79	942.50	819.38	9256.42
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00
(iv)Disputed dues - Others	1492.36	920.31	197.13	0.00	2609.80

Particulars	Outstanding for following periods from due date of payment as on				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	Total
(i) MSME	86.88	2.61	0.65	0.00	90.15
(ii) Others	6891.40	941.04	815.64	448.21	9096.28
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00
(iv)Disputed dues - Others	920.31	153.78	0.00	0.00	1074.09

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29.2 Details of dues to Micro Small and medium enterprises as per MSMED Act. 2006 as identified by the group.

Particulars	2024-25	2023-24
The principal amount due and remaining unpaid to any supplier as at the end of each accounting year	571.37	90.15
The interest due an unpaid principal amount remaining as at the end of the each accounting year		
The amount of interest paid by the buyer in terms of section 16 of the Micro Small and medium enterprises Development Act, 2006 along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.		
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) But without adding the interest specified under Micro Small and medium enterprises Development Act, 2006		
The amount of interest accrued and remaining unpaid at the end of each accounting year, and		
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the Small Enterprises for the purpose of disallowance as a deductible expenditure U/s. 23 of the Micro Small and medium enterprises Development Act, 2006		

30 Other Financial Liabilities (Current)

Particulars	(Rs.In Lacs.)	
	As On 31.03.2025	As On 31.03.2024
Security deposit	1715.51	1591.78
Other Liabilities	252.75	209.30
Unpaid/ Unclaimed Dividend (as referred in Sec 124 of the Companies Act,2013)	7.51	6.15
	1975.78	1807.23

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31 Provisions (Current)

Particulars	(Rs.In Lacs.)	
	As On 31.03.2025	As On 31.03.2024
Provision for Employees Benefits		
Compensated Absences	6.18	2.76
Gratuity	48.44	30.46
Provision For Interest Payable Under GST	0.00	19.27
	54.62	52.50

32 Other Current Liabilities

Particulars	(Rs.In Lacs.)	
	As On 31.03.2025	As On 31.03.2024
Advance against sale of Machine	0.00	0.00
Current Maturity of Long Term Liabilities	762.64	2628.73
Advance from Customers	10192.33	13012.21
Other Payables	978.62	790.81
Arbitration interim award	25054.00	25054.00
Statutory Levies		
GST Payable	0.00	0.89
TDS Payable	258.54	402.27
Other Statutory Levies	19.05	17.98
	37265.18	41906.90

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NOTES ANNEXED TO AND FORMING PART OF THE STATEMENT OF As On 31.03.2025

33 Revenue From Operations

(Rs.In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
Sale of Products		
Contract Receipt	65799.32	103012.56
Contract Receipt UBR	5460.82	5375.99
Other Operating Revenue		
Arbitration Receipt	0.00	2989.56
Share in Profit of Om Metals Consortium (P.F.)/ Om Ray	4.36	3.02
Profit From Joint Venture	1.68	1.30
	71266.18	111382.42

Particulars of Sales of Products/Services		
Contract Receipts	64424.11	98748.99
CSD & Water Closure	0.00	8.13
Flat Sales	6836.03	9631.43
	71260.14	108388.54
1. Receipt from operations		
Overseas	4086.44	2119.43
Domestic	67179.74	109262.99
	71266.18	111382.42
2. Timing of revenue recognition		
Goods Transferred at point in time	8192.11	11808.85
Services transferred over time	63074.07	99573.57
	71266.18	111382.42

Note: Overseas including Nepal, Rawanda & Ghana

*Unbilled Revenue (UBR) refers to amounts approved by the project authority but not yet billed to them.

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34 Other Income

(Rs.In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
Arbitration Claim	86.61	0.00
Dividend Income from long term investment	0.04	0.04
Excess Provision written back	0.00	0.06
Foreign Currency Fluctuation	322.97	272.34
Gain on Derecognition	29.59	0.00
Interest on Arbitration	0.00	1785.31
Insurance Claim	390.01	0.00
Miscellaneous Income	107.82	186.45
Profit on Sale of Fixed Assets(Net)	1106.05	521.48
Profit From Shares and Mutual Fund	0.00	11.21
Profit From Shares	151.00	0.00
Rent and hire receipts	181.53	207.41
Sundry balance written off	384.37	374.59
Vat Refund	29.86	0.00
Scrap Sales	296.65	0.00
Interest income earned on financial assets		
Bank deposit	436.86	514.64
Interest on SD	12.24	30.28
Interest on Others	63.55	13.02
	3599.15	3916.83

Details Of Transaction with Related Parties	As On 31.03.2025	As On 31.03.2024
Rent and Hire Receipts		
Om Metals Auto Pvt Ltd	102.51	102.51
Om Automotors Pvt Ltd	30.00	30.00
Miscellaneous Income		
Jupiter Metal Private Limited	6.44	6.24
Total	138.95	138.75

35 Cost of Raw Materials Components Consumed

(Rs.In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
Opening Stock	955.20	1264.11
Add : Purchases including accessories,boughtout item / semi finished (including Goods in Transit)	27161.89	38488.07
	28117.10	39752.17
Less: Sale of Raw Material	0.00	0.00
	28117.10	39752.17
Less : Closing Stock	1534.41	955.20
	26582.69	38796.97
Imported	1997.00	551.97
Indigenous	24585.69	38245.01
	26582.69	38796.97

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Particulars of the Material Consumed		
Structural Steel and Bought out items	9809.38	13749.99
Cement	2673.53	4154.36
Bitumen, Civil Materials Other	1418.87	2181.03
Raw Material Packaging	0.00	8.04
MS Pipes	9133.51	12206.34
Others	3547.39	6497.22
	26582.69	38796.97
Goods In Transit	22.25	363.29

Details Of Transaction with Related Parties	As On 31.03.2025	As On 31.03.2024
Purchase of Raw Material		
Om Optel Industries Pvt Ltd	166.64	0.00
	166.64	0.00

36 Construction Materials Consumed

(Rs.In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Opening Stock	2.90	81.94
Add : Purchases including accessories,boughtout item / semi finished (including Goods in Transit)	500.19	991.34
Add: Flat Purchase	0.00	0.00
	503.10	1073.28
Less: Sale of Raw Material	0.00	0.00
	503.10	1073.28
Less : Closing Stock	0.00	2.90
	503.10	1070.38

Imported	0.00	0.00
Indigenous	503.10	1070.38
	503.10	1070.38

Particulars of the Material Consumed		
Structural Steel and Bought out items	5.11	31.40
Cement	5.66	11.62
Bitumin , Civil Materials Other	91.73	108.29
Others	400.59	919.08
	503.10	1070.38

37 Purchase of Stock In Trade

(Rs.In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Purchases	182.20	186.97
	182.20	186.97

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38 Stores, Spares and Tools Consumed

(Rs.In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Opening Stock	19.20	21.01
Add : Purchases including accessories,boughtout item / semi finished (including Goods in Transit)	1623.95	1566.36
	1643.15	1587.38
Less: Sale of stores,spares and tools	0.00	0.00
	1643.15	1587.38
Less : Closing Stock	43.91	19.20
	1599.24	1568.18
Imported	0.00	2.13
Indigenous	1599.24	1566.05
	1599.24	1568.18

39 Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade

(Rs.In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Opening Inventories		
Finished Goods	34713.69	40195.14
Work in Progress	4907.54	5783.99
Property Development Project- Completed Property	425.94	425.94
Property development related Work in Progress	4549.59	6503.30
	44596.76	52908.38
Closing Inventories		
Finished Goods	252.21	34713.69
Work in Progress	4271.12	4907.54
Property Development Project- Completed Property	30349.52	425.94
Property development related Work in Progress	3871.94	4549.59
	38744.79	44596.76
Increase/(Decrease) In Inventories	5851.97	8311.62

40 Other Manufacturing, Construction and Operating Expenses

(Rs.In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Power and Fuel Expenses	3166.51	3730.69
Job work and other charges	19751.37	39110.73
Rent/Hire charges for equipment	1864.77	1835.85
Insurance Expenses	663.73	217.58
Consultancy and Professional Charges	110.13	185.66
Carriage Inward	261.69	427.74
Repairs and Maintenance		
a) To Machinery	249.78	256.63
b) To Building	98.72	16.53
	26166.70	45781.42

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41 Employee Benefits Expenses

Particulars	(Rs.In Lacs.)	
	As On 31.03.2025	As On 31.03.2024
Salaries,Wages,Bonus and Allowances etc.	3681.18	3168.05
Contribution of PF, ESI and other welfare fund scheme	78.07	71.40
Gratuity and Leave Encashment Expenses	20.64	19.27
Employee Welfare Exp. Including compensation	394.56	356.20
	4174.45	3614.91

Retirement and Other Employee Benefits:

(a) Defined Contribution Plans

The Group operates defined contribution retirement benefit plan for all qualifying employees.

Particulars	(Rs.In Lacs.)	
	2024-25	2023-24
Contribution to Employee State Insurance	12.59	8.63
Provident Fund	65.49	62.77

The Code on Social Security, 2020 (Code) relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules/interpretation have not yet been issued. The Group will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective. Based on a preliminary assessment, the entity believes the impact of the change will not be significant."

(b) Defined Benefit Plans

Gratuity has been provided on the basis of actuarial valuation using the project unit credit method and same is non-funded. The obligation for leave encashment is recognized in the same manner as gratuity.

The plans in India typically expose the Group to actuarial risks such as: investment risk, interest rate risk, longevity risk and salary risk.

Investment risk: The liability is not funded and is not relevant in Group.

Interest risk: The rate used to discount post-employment benefit obligation should be determined by reference to market yields at the balance sheet date on Government bonds. The currency and term of government bonds should be in consistent with the currency and estimated term of post-employment benefit obligation.

Salary risk: Salary increase should take into account inflation, seniority, promotion and other relevant factors such as supply and demand in the employment market.

No other post-retirement benefits are provided to these employees.

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A) Gratuity (Unfunded)

(Rs.In Lacs.)

A.1) Liability/(Asset) to be recognised in the Balance Sheet

Amount in Balance Sheet	2024-25	2023-24
Defined Benefit Obligation (DBO)	110.56	92.40
Fair value of Plan Assets	0.00	0.00
Funded Status- (Surplus)/Deficit	0.00	0.00
Liability/(Asset) recognised in the Balance Sheet	110.56	92.40

A.2) Bifurcation of DBO into Current and Non Current Portion

Current/ Non Current Benefit obligation/asset	2024-25	2023-24
Current Liability	48.44	30.46
Non Current Liability	62.12	61.94
Liability/(Asset) recognised in the Balance Sheet	110.56	92.40

A.3) Expense recognised during the year in the Statement of Profit and Loss

Particulars	2024-25	2023-24
Current Service Cost	7.77	5.93
Interest Cost	6.59	6.58
Expected Return on Plan Assets	0.00	0.00
Total Expense/(Income) included in Employee Benefit Expense	14.36	12.51

A.4) Expense recognised during the year in the Statement of Other Comprehensive Income(OCI)

Particulars	2024-25	2023-24
Remesurements due to:		
Effect of change in financial assumptions (A)	3.09	1.20
Effect of experience adjustments (B)	1.73	(10.25)
Actuarial (Gains)/Losses (A+B)	4.82	(9.05)
Return on plan assets (excluding interest)	0	0
Total Remeasurements recognized in OCI	4.82	(9.05)

A.5) Return on Plan Assets

Actual Return on Plan Assets	2024-25	2023-24
Interest Income Plan Asset	NA	NA
Actuarial Gains/(Losses) on Plan Assets	NA	NA
Actual Return on Plan Assets	NA	NA

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A.6) Reconcillation of amounts in Balance Sheet

Particulars	2024-25	2023-24
Opening Balance Sheet (Asset)/Liability	92.40	89.53
Total Expense/(Income) recognised in P&L	14.36	12.51
Actual Employer Contribution	(1.02)	(0.59)
Total Remeasurements Recognised in Other Comprehensive (Income)/Loss	4.82	(9.05)
Acquisition/ Business Combination/ Divestiture	0.00	0.00
Closing Balance Sheet (Asset)/Liability	110.56	92.40

Change in Present Value of Benefit Obligation during the Period	2024-25	2023-24
Defined Benefit Obligation, beginning of the period	92.40	89.53
Current Service Cost	7.77	5.93
Interest Cost	6.59	6.58
Actuarial (Gains)/Losses	4.82	(9.05)
Actual Benefits Paid	(1.02)	(0.59)
Defined Benefit Obligation, end of the period	110.56	92.40

A.7) Reconciliation of Fair Value of Plan Asset

Change in fair value of plan assets during the period	2024-25	2023-24
Fair Value of Plan assets, beginning of the period	NA	NA
Interest income on plan assets	NA	NA
Actual Enterprises' contribution	1.02	0.59
Actual benefits paid	(1.02)	(0.59)
Actuarial gains/(losses)	NA	NA
Fair Value of Plan assets, end of the period	0.00	0.00

Other Items	2024-25	2023-24
Weighted average duration (based on discounted cash)	7	7

A.8) Categorisation of Investments under Plan Assets

Category of Assets	2024-25	2023-24
Govt. of India Securities (Central and State)	0	0
High Quality corporate bonds (incl PSU Bonds)	0	0
Equity Shares of listed companies	0	0
Real Estate / Propetry	0	0
Cash (including special deposits)	0	0
Other (including assets under schemes of Ins.)	0	0

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A.9) History of DBO, Asset values, Surplus / Deficit and Experience Gains / Losses

History of DBO, Asset values, Surplus / Deficit and Experience Gains / Losses	2024-25	2023-24
DBO	110.56	92.40
Plan Assets	0.00	0.00
(Surplus)/Deficit	110.56	92.40
Exp Adj- Plan Assets gain/(Loss)	NA	NA
Assumptions (Gain)/loss	4.82	(9.05)
Exp Adj- Plan Liabilities Gain/(loss)	0.00	0.00
Total Actuarial Gain/(loss)	4.82	(9.05)

A.10) Reconciliation of Actuarial (Gain)/Losses

Recognition of Actuarial gains and losses	2024-25	2023-24
Actuarial (Gain)/Loss arising on DBO	4.82	(9.05)
Actuarial (Gain)/Loss arising on Plan Assets	NA	NA
Total (Gain)/Loss recognised during the period	4.82	-905251

A.11) Sensitivity analysis

Particulars	2024-25	2023-24
Defined benefit obligation (Base)	110.56	92.40

Sensitivity analysis	2024-25	
	Increase	Decrease
Discount Rate Impact of increase/ decrease of 50 bps on DBO	107.41	113.94
Salary Inflation Impact of increase/ decrease of 100 bps on DBO	117.40	104.49
Withdrawal Rate Impact of increase/ decrease of 100 bps on DBO	109.96	111.24

Sensitivity analysis	2023-24	
	Increase	Decrease
Discount rate Impact of increase/ decrease of 50 bps on DBO	89.73	95.28
Salary growth rate Impact of increase/ decrease of 100 bps on DBO	98.25	87.22
Withdrawal Rate Impact of increase/ decrease of 100 bps on DBO	92.06	92.79

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A.12) Expected Undiscounted Cash Flows

Cash Flows	2024-25	2023-24
Year 1	51.27	32.28
Year 2	3.12	3.35
Year 3	5.54	17.24
Year 4	5.52	2.65
Year 5	4.20	5.05
After 5th Year	115.45	104.44

A.13) Plan provisions considered for carrying out actuarial valuation

Cash Flows	2024-25	2023-24
Eligibility	All employees	All employees
Qualifying salary	Last Drawn	Last Drawn
Qualifying service	Basic Salary Completed years of Continious service with part thereof in excess of six months	Basic Salary Completed years of Continious service with part thereof in excess of six months
Form of payment	Lumpsum	Lumpsum
Retirement benefit	$15/26 * \text{Salary} * \text{No. of years of completed service}$	$15/26 * \text{Salary} * \text{No. of years of completed service}$
Withdrawal benefit	Same as normal retirement benefit upto the date of exit	Same as normal retirement benefit upto the date of exit
Death benefit	Same as normal retirement benefit except that no vesting condition apply	Same as normal retirement benefit except that no vesting condition apply
Vesting Period	5 years	5 years
Maximum Ceiling	INR 20 Lakhs	INR 20 Lakhs

A.14) Data used for Actuarial Valuation

Membership data	2024-25	2023-24
Number of Members	63	56
Total monthly Salary (in Lakhs)	12.23	10.18
Average Remaining working life (Years)	12.98	14.68
Average age (Years)	46.13	44.38
Average Past Service (Years)	14.13	14.55

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A.15) Actuarial Assumptions

Actuarial Assumptions	2024-25	2023-24
Discount Rate	6.64%	7.13%
Salary Escalation rate	8.00%	8.00%

Demographic Assumptions	2024-25	2023-24
Mortality Table	100% of IALM 2012-14	100% of IALM 2012-14
Withdrawal Rate	5.00%	5.00%
Retirement Age	58	58

Discount rate

Discount Rate for the valuation is based on Yield to Maturity (YTM) available on Government bonds having similar term to decrement-adjusted estimated term of liabilities. Estimated term of liabilities, for selection of discount rate, is calculated as average term of all future benefit payments on account of death, retirement or resignation weighted by corresponding amount of benefits.

Salary growth rate

Salary growth rate is group's long term best estimate as to salary increases & takes account of inflation, seniority, promotion, business plan, HR policy and other relevant factors on long term basis as provided in relevant accounting standard.

Withdrawal rate

Assumptions regarding withdrawal rates are also set based on the estimates of expected long-term future employee turnover within the organization.

Mortality rate

Indian Assured Lives Mortality (2012-14) as issued by Institute of Actuaries of India has been used.

Projected Unit Credit Method

As required under Para 51 (b) of Ind AS 19, valuation of plan benefits is done using Projected Unit Credit Method. Under this method, only benefits accrued till the date of valuation (i.e. based on service upto date of valuation) are considered for valuation. Present value of Defined Benefit Obligation is calculated by projecting salaries, exits due to death, resignation and other decrements, if any, and benefit payments made during each month till the time of retirement of each active member using assumed rates of salary escalation, mortality & employee turnover rates. The expected benefit payments are then discounted back from the expected future date of payment to the date of valuation using the assumed discount rate.

Ind AS 19 also requires 'Service Cost' to be calculated separately in respect of benefit accrued during the current period. Service Cost is calculated using the same method as described above; however instead of all accrued benefits, benefit accrued over the current reporting period is considered.

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B) Leave Encashment (Unfunded)

B.1) Liability/(Asset) to be recognised in the Balance Sheet

Amount in Balance Sheet	2024-25	2023-24
Defined Benefit Obligation (DBO)	24.28	14.49
Fair value of Plan Assets	0.00	0.00
Funded Status- (Surplus)/Deficit	0.00	0.00
Liability/(Asset) recognised in the Balance Sheet	24.28	14.49

B.2) Bifurcation of DBO into Current and Non Current Portion

Current/ Non Current Benefit obligation/asset	2024-25	2023-24
Current Liability	6.18	2.76
Non Current Liability	18.10	11.73
Liability/(Asset) recognised in the Balance Sheet	24.28	14.49

B.3) Expense recognised during the year in the Statement of Profit and Loss

Particulars	2024-25	2023-24
Current Service Cost	5.25	4.41
Interest Cost	1.03	1.08
Net Acturial Losses /(gain)	0.00	0.00
Expected Return on Plan Assets	0.00	0.00
Total Expense/(Income) included in Employee Benefit Expense	6.28	5.50

B.4) Expense recognised during the year in the Statement of Other Comprehensive

Particulars	2024-25	2023-24
Remesurements due to:		
Effect of change in financial assumptions (A)	0.87	0.26
Effect of experience adjustments (B)	2.87	(5.97)
Actuarial (Gains)/Losses (A+B)	3.73	(5.71)
Return on plan assets (excluding interest)	0.00	0.00
Total remeasurements recognized in OCI	3.73	(5.71)

B.5) Return on Plan Assets

Actual Return on Plan Assets	2024-25	2023-24
Interest Income Plan Asset	NA	NA
Actuarial Gains/(Losses) on Plan Assets	NA	NA
Actual Return on Plan Assets	NA	NA

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B.6) Reconciliation of amounts in Balance Sheet

Particulars	2024-25	2023-24
Opening Balance Sheet (Asset)/Liability	14.49	14.76
Total Expense/(Income) recognised in P&L	6.28	5.50
Remeasurement	3.73	(5.71)
Actual Employer Contribution	(0.23)	(0.06)
Closing Balance Sheet (Asset)/Liability	24.28	14.49

Change in Present Value of Benefit Obligation during the Period	2024-25	2023-24
Defined Benefit Obligation, beginning of the period	14.49	14.76
Current Service Cost	5.25	4.41
Interest Cost	1.03	1.08
Actuarial (Gains)/Losses	3.73	(5.71)
Actual Benefits Paid	(0.23)	(0.06)
Defined Benefit Obligation, end of the period	24.28	14.49

B.7) Reconciliation of Fair Value of Plan Asset

Change in fair value of plan assets during the	2024-25	2023-24
Fair Value of Plan assets, beginning of the period	NA	NA
Interest income on plan assets	NA	NA
Actual Enterprises' contribution	0.06	0.23
Actual benefits paid	(0.06)	(0.23)
Actuarial gains/(losses)	NA	NA
Fair Value of Plan assets, end of the period	0.00	0.00

B.8) Categorisation of Investments under Plan Assets

Category of Assets	2024-25	2023-24
Govt. of India Securities (Central and State)	0	0
High Quality corporate bonds (incl PSU Bonds)	0	0
Equity Shares of listed companies	0	0
Real Estate / Propetry	0	0
Cash (including special deposits)	0	0
Other (inclding assets under schemes of Ins.)	0	0

B.9) History of DBO, Asset values, Surplus / Deficit and Experience Gains / Losses

History of DBO, Asset values, Surplus / Deficit and Experience Gains / Losses	2024-25	2023-24
DBO	24.28	14.49
Plan Assets	0.00	0.00
(Surplus)/Deficit	24.28	14.49
Exp Adj- Plan Assets gain/(Loss)	0.00	0.00
Assumptions (Gain)/loss	3.73	(5.71)
Exp Adj- Plan Liabilities Gain/(loss)	0.00	0.00
Total Actuarial Gain/(loss)	3.73	(5.71)

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B.10) Reconciliation of Actuarial (Gain)/Losses

Recognition of Actuarial gains and losses	2024-25	2023-24
Actuarial (Gain)/Loss arising on DBO	3.73	(5.71)
Actuarial (Gain)/Loss arising on Plan Assets	0.00	0.00
Total (Gain)/Loss recognised during the period	3.73	(5.71)

B.11) Sensitivity analysis

Particulars	2024-25	2023-24
Defined benefit obligation (Base)	24.28	14.49

Sensitivity analysis	2024-25	
	Increase	Decrease
Discount Rate Impact of increase/ decrease of 50 bps on DBO	23.40	25.23
Salary Inflation Impact of increase/ decrease of 100 bps on DBO	26.16	22.61
Withdrawal Rate Impact of increase/ decrease of 100 bps on DBO	24.16	24.42

Sensitivity analysis	2023-24	
	Increase	Decrease
Discount Rate Impact of increase/ decrease of 50 bps on DBO	13.91	15.13
Salary Inflation Impact of increase/ decrease of 100 bps on DBO	15.76	13.38
Withdrawal Rate Impact of increase/ decrease of 100 bps on DBO	14.44	14.55

B.12) Expected Undiscounted Cash Flows

Cash Flows	2024-25	2023-24
Year 1	6.18	2.95
Year 2	1.89	1.79
Year 3	1.46	0.58
Year 4	0.99	0.95
Year 5	0.92	0.62
After 5th Year	33.81	24.42

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B.13) Plan provisions considered for carrying out actuarial valuation

Cash Flows	2024-25	2023-24
Eligibility	All employees	All employees
Qualifying salary	Last Drawn Basic Salary	Last Drawn Basic Salary
Qualifying service	Completed years of Continuous service with part thereof in excess of six months	Completed years of Continuous service with part thereof in excess of six months
Form of payment	Lumpsum	Lumpsum
Retirement benefit	(No. of accumulated leaves * Applicable monthly salary for the leave encashment)/30	(No. of accumulated leaves * Applicable monthly salary for the leave encashment)/30
Withdrawal benefit	Same as normal retirement benefit upto the date of exit	Same as normal retirement benefit upto the date of exit
Death benefit	Same as normal retirement benefit except that no vesting condition apply	Same as normal retirement benefit except that no vesting condition apply
Vesting Period	Nil	Nil
Maximum Ceiling	No Limit	No Limit

B.14) Data used for Actuarial Valuation

Membership data	2024-25	2023-24
Number of Members	63	56
Total monthly Salary (in Lakhs)	29.91	24.60
Average Remaining working life (Years)	12.98	14.68
Average age (Years)	46.13	44.38
Average Past Service (Years)	14.13	14.55

B.15) Actuarial Assumptions

Actuarial Assumptions	2024-25	2023-24
Discount Rate	6.64%	7.13%
Salary Escalation rate	8.00%	8.00%

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Demographic Assumptions	2024-25	2023-24
Mortality Table	100% of IALM 2012-14	100% of IALM 2012-14
Withdrawal Rate	5.00%	5.00%
Retirement age	58	58

Notes:

a) The discount rate is based on the prevailing market yield on government securities as at the balance sheet date for the estimated term of obligation.

b) The estimates of future salary increase considered in actuarial valuation, takes account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the

c) The gratuity and Leave Encashment liabilities are unfunded. Accordingly, information regarding planned assets are not applicable.

42 Finance Costs

(Rs.In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Bank charges and Guarantee commission	635.50	780.10
Foreign currency fluctuation	0.18	0.00
Interest Expenses		
On Term Loan	113.61	132.93
On working capital/others	1459.30	1552.75
On Lease liability	7.45	17.46
	2216.03	2483.23

Details Of Transaction with Related Parties	As On 31.03.2025	As On 31.03.2024
On Lease Liability		
Sanyon Properties	4.70	5.46
Bahubali Housing Finance	0.87	3.82
Little Star	0.87	3.82
On Working Capital/Others		
Jupiter Metals Private Limited	38.24	41.71
	44.69	54.81

43 Depreciation and Amortisation Expense

(Rs.In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024
Depreciation on Property Plant & Equipment	538.19	620.10
Amortisation of Intangible Assets	0.00	0.10
Amortisation of Right to use Assets	23.62	43.56
	561.82	663.77

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44 Sales, Administration and Other Expenses

(Rs.In Lacs.)		
Particulars	As On 31.03.2025	As On 31.03.2024
Arbitration	564.85	0.00
Frieght and Transportation Expenses	310.70	362.88
Rent	182.61	178.00
Rates and taxes	790.30	1422.77
Telephone, telex and postage	29.52	25.88
Travelling and conveyance expenses	333.96	350.62
Legal, consultancy, retainership, professional	525.00	689.31
Corporate Social Responsibility(CSR)	85.00	40.30
Commission & Brokage	49.29	43.87
General repairs	135.70	65.44
Vehicle hiring / running and maintenance	411.45	350.00
Miscellenous expenses	543.03	457.43
Payment To Auditors(Including Branch Auditors)	27.91	20.91
Charity and donation	11.36	14.79
Advertisment and Business Promotion	40.58	13.69
Provision for Bad & Doubtful Debts	0.00	103.82
Impairment of Assets	68.32	49.75
Loss on sale of Fixed Assets	0.00	61.89
Sundry Balances Written Off (Net)	76.07	1.21
	4185.64	4252.57

(Rs.In Lacs.)		
Particulars	2024-25	2023-24
Audit fees of statuatory auditors	18.35	4.65
Audit fees of branch auditors	4.51	0.00
Tax Audit Fees	5.36	0.00
Certificate and other services	4.56	0.00
	32.78	4.65

Details Of Transaction with Related Parties	As On 31.03.2025	As On 31.03.2024
Rent Expenses		
Chandra Prakash Kothari & Sons	3.60	3.60
Dharam Prakash Kothari & Sons	3.60	3.60
Kuldeep Kothari & Sons	3.60	3.60
Sunil Kothari & Sons	3.60	3.60
Vivek Trust	3.60	3.60
Travelling Expenses		
Jupiter Metals Private Limited	8.87	4.05
Vehicle Hiring / Running and Maintenance		
Om Metal Auto Private Limited	15.20	2.06

OM INFRA LIMITED**CIN: L27203RJ1971PLC003414 Email :- info@ommetals.com****2nd Floor, A-Block, Om Tower Church Road, Mi Road, Jaipur, Rajasthan, India, 302001****45 Other Comprehensive Income****(Rs.In Lacs.)**

Particulars	As On 31.03.2025	As On 31.03.2024
Items That Will Not Be Reclassified To Profit Or Loss		
Gain/(Loss) on Re-measurement of the net defined benefit plans	(8.55)	14.76
Equity instruments through Other comprehensive income	(0.78)	2.79
Income tax relating to items that will not be reclassified to profit or loss	2.67	(5.02)
Total (A)	(6.66)	12.53
Items that will be reclassified to profit or loss		
The effective portion of gains and loss on hedging instruments	0.00	0.00
Changes in Foreign Currency Monetary Item translation difference account(FCMITDA)	(173.34)	(178.20)
Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
Total (B)	(173.34)	(178.20)
Total Other Comprehensive Income (A+B)	(180.01)	(165.67)

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NOTES TO FINANCIAL STATEMENTS

46 Segment Reporting:

(a) Primary Segment: Business Segment

Based on the guiding principles given in “IndAccounting Standard –108 Operating Segments” notified under Companies (Accounting standard) Rules 2006, the Group’s operating business are organized and managed separately according to the nature of products manufactured and services provided. The identified reportable are:

1. Engineering Segment
2. Real Estate Segment
3. Other segment which include hostel, packaging and other related activities
4. Road Segment

Secondary Segment: Geographical Segment

The analysis of Geographical segment is based on the geographical location i.e. domestic and overseas markets of the customers.

Secondary Segment Reporting (By Geographical segment)

The following is the distribution of the group’s revenue from operation (net) by Geographical markets, regardless of where the goods were produced:

	(Rs.In Lacs.)	
Particulars	2024-25	2023-24
Revenue from domestic Market	67179.74	109262.99
Revenue from Overseas Market	4086.44	2119.43
	71266.18	111382.42

Geographical segment wise receivables:

	(Rs.In Lacs.)	
Particulars	2024-25	2023-24
Receivable of domestic Market	24977.07	20899.38
Receivables of Overseas Market	3551.48	2727.74
	28528.55	23627.12

Geographical segment wise Property, Plant & Equipment (Includes Investment Property):

	(Rs.In Lacs.)	
Particulars	2024-25	2023-24
In India	12562.17	12980.81
Outside India	215.19	285.31
	12777.37	13266.12

(b) Segment accounting policies:

In addition to the significant accounting policies applicable to the business segment as set in **note 2.23**, the accounting policies in relation to segment accounting are as under:

i) Segment revenue & expenses:

Joint revenue and expenses of segments are allocated amongst them on a reasonable basis. All other segment revenue and expenses are directly attributable to the segments.

ii) Segment assets and liabilities:

Segment assets include all operating assets used by a segment and consist principally of operating cash, receivables, inventories and fixed assets, net of allowance and provisions, which are reported as direct off sets in the balance sheet. Segment Liabilities include all operating Liabilities and consist principally of trade payables & accrued liabilities. Segment assets and liabilities do not include deferred income taxes except in the Engineering segment. While most of the assets/liabilities can be directly attributed to individual segments, the carrying amount of certain assets /liabilities pertaining to two more segments are allocated to the segments on a reasonable basis.

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iii) Inter segment sales:

Inter segment sales between operating segments are accounted for at market price. These transactions are eliminated in consolidation. The main segment is engineering segment and funds provided by engineering segments to other segments and interest on such balances are not charged.

iv) Other segment having revenue from sale of external customers in excess of 10% of total revenue of all segments is shown separately and others are shown in other segment.

S.No.	PARTICULARS	CONSOLIDATED	
		YEAR ENDED	
		Year ended 31/03/2025	Year ended 31/03/2024
		Audited	Audited
1	Segment Revenue		
	(Net sale/income from each segment should be disclosed)		
1	Engineering	64430.15	101688.68
2	Real estate	6836.03	9667.28
3	Others	0.00	26.46
4	Road project	0.00	0.00
	Total segment revenue	71266.18	111382.42
	Less: Inter segment revenue		
	Revenue from operations	71266.18	111382.42
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Engineering	4927.75	11985.22
2	Real estate	128.83	212.37
3	Others	0.00	-29.34
4	Road project	0.94	15.90
	Total Profit before tax and interest	5057.52	12184.15
	i. Finance cost	2216.03	3614.91
	Profit before tax	2841.49	8569.24
3	(Segment Assets - Segment Liabilities)		
	Segment Assets		
1	Engineering	66167.07	57218.94
2	Real estate	35696.96	43116.13
3	Others	0.00	4355.48
4	Road project	40444.60	40925.99
	Total Segment Asset	142308.63	145616.54
	Un-allocable Assets		
	Net Segment Asset	142308.63	145616.54
4	Segment Liabilities		
1	Engineering	3724.48	1548.84
2	Real estate	32896.30	37240.75
3	Others	0.00	2925.83
4	Road project	31089.51	31571.84
	Total Segment Liabilities	67710.29	73287.26
	Un-allocable Liabilities		
	Net Segment Liabilities	67710.29	73287.26

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47 Financial Instruments

47.1 Categories of Financial Instruments

(Rs.In Lacs.)

Particulars	As On 31.03.2025		As On 31.03.2024	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Financial Assets Measured at Amortised Cost				
Loans (Non-Current)	964.21	964.21	963.92	963.92
Loans (Current)	2.50	2.50	522.75	522.75
Other Financial Assets (Non-current)	748.98	748.98	2537.10	2537.10
Trade Receivables	28528.55	28528.55	23627.12	23627.12
Cash And Cash Equivalents	3248.92	3248.92	2759.63	2759.63
Bank Balances Other Than Cash And Cash Equivalents	5253.72	5253.72	5468.74	5468.74
Non-current Investments (NSC)	0.58	0.58	0.58	0.58
Other Financial Assets (current)	3990.96	3990.96	3969.88	3969.88
Total financial assets at amortised cost (A)	42738.42	42738.42	39849.73	39849.73
Financial Assets Measured at Fair Value Through Other Comprehensive Income				
Non-current Investments	11.45	11.45	16.22	16.22
Total Financial Assets at Fair Value Through Other Comprehensive Income(B)	11.45	11.45	16.22	16.22
Financial Assets Measured at Fair Value Through Profit And Loss				
Non-current Investments	N.A.	N.A.	N.A.	N.A.
Current Investments	N.A.	N.A.	N.A.	N.A.
Other financial assets	N.A.	N.A.	N.A.	N.A.
Total Financial Assets at Fair Value Through Profit And Loss(C)	0.00	0.00	0.00	0.00
Total Financial Assets (A+B+C)	42749.86	42749.86	39865.95	39865.95

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Particulars	As On 31.03.2025		As On 31.03.2024	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Financial Liabilities Measured at Amortised Cost				
Long term Borrowings*	2256.26	2256.26	2927.79	2927.79
Short term Borrowings	4854.52	4854.52	6025.96	6025.96
Trade Payables	12437.59	12437.59	10260.52	10260.52
Lease Liability **	38.69	38.69	147.18	147.18
Other financial liabilities (Non-Current)	796.00	796.00	902.35	902.35
Other financial liabilities (Current)	1975.78	1975.78	1807.23	1807.23
Total Financial Liabilities at Amortised Cost	22358.84	22358.84	22071.03	22071.03

* Long term borrowings includes current maturities.

** Lease Liability includes both short term and long term .

47.2 Risk Management

(I) Capital Risk Management

The Group being in a capital intensive industry, its objective is to maintain strong credit rating healthy capital ratios and establish a capital structure that would maximize the return to stakeholders through optimum mix of debt and equity.

The Group's capital requirement is mainly to fund its capacity expansion, repayment of principal and interest on its borrowings and strategic acquisitions. The principal source of funding of the Group has been, and is expected to continue to be, cash generated from its operations supplemented by funding from bank borrowings and the capital markets.

The Group regularly considers other financing and refinancing opportunities to diversify its debt profile, reduce interest cost and elongate the maturity of its debt portfolio, and closely monitors its judicious allocation amongst competing capital expansion projects and strategic acquisitions, to capture market opportunities at minimum risk.

The Group monitors its capital using gearing ratio, which is net debt divided to total equity. Net debt includes, interest bearing loans and borrowings less cash and cash equivalents, Bank balances other than cash and cash equivalents and current investments.

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Particulars	(Rs.In Lacs.)	
	2024-25	2023-24
Long term borrowings	369.52	1408.22
Current maturities of long-term debt	1886.74	1519.57
Short term borrowings	4854.52	7545.53
Total	7110.77	10473.32
Less: Cash And Cash Equivalents	3248.92	2759.63
Less: Bank Balances Other Than Cash And Cash	5253.72	5468.74
Net Debt	(1391.87)	2244.94
Total Equity	74598.34	72329.29
Gearing Ratio	(0.02)	0.03

Note:

(1.) Equity includes all capital and reserves including capital reserves of the group that are managed as capital.

(2.) Debt is defined as long and short term borrowings (including financial guarantees contracts).

(II) Financial Risk Management

The Group manages financial Risk by its Board of Directors for overseeing the Risk Management Framework and developing and monitoring the Group's risk management policies. The risk management policies are established to ensure timely identification and evaluation of risks, setting acceptable risk thresholds, identifying and mapping controls against these risks, monitor the risks and their limits, improve risk awareness and transparency. Risk management policies and systems are reviewed regularly to reflect changes in the market conditions and the Group's activities to provide reliable information to the Management and the Board to evaluate the adequacy of the risk management framework in relation to the risk faced by the Group.

The risk management policies aim to mitigate the following risks arising from the financial instruments:

- (A) Market risk
- (B) Credit risk; and
- (C) Liquidity risk

(A) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in the market prices. The Group is exposed in the ordinary course of its business to risks related to changes in foreign currency exchange rates, commodity prices and interest rates.

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(i) Foreign Currency Risk Management [As Per Annexure 46.3(A)(i)]

The Group's functional currency is Indian Rupees (INR). The Group undertakes transactions denominated in foreign currencies; consequently, exposure to exchange rate fluctuations arise. Volatility in exchange rates affects the Group's revenue from export markets and the costs of imports, primarily in relation to raw materials. The Group is exposed to exchange rate risk under its trade and debt portfolio.

Adverse movements in the exchange rate between the Rupee and any relevant foreign currency result's in increase in the Group's overall debt position in Rupee terms without the Group having incurred additional debt and favorable movements in the exchange rates will conversely result in reduction in the Group's receivables in foreign currency.

Annexure 47.2(A)(i) - Currency Exposure as at
The carrying amounts of the Group's monetary assets and monetary liabilities at the end of the reporting period are as follows:

Particulars	2025				
	USD	EURO	RWF	GHC	NEPAL RUPEES
Financial assets					
Measured at amortised cost					
Other Financial Assets (Non-current)					
Other Financial Assets (current)	0.00	0.00	114.80	0.00	0.00
Trade Receivables	20.56	0.00	0.00	0.00	2096.73
Cash and Cash Equivalents	0.00	0.00	0.00	0.00	5.03
Bank balances other than cash and cash equivalents	0.11	0.00	0.84	0.03	702.24
Loans	0.00	0.00	0.00	0.00	480.34
Total financial assets	20.68	0.00	115.64	0.03	3284.35
Financial Liabilities					
Measured at amortised cost					
Long term Borrowings					
Short term Borrowings					
Trade Payables	0.00	0.00	258.77	0.00	44.70
Other financial liabilities (Non-Current)	0.00	0.00	0.00	0.00	96.54
Other financial liabilities (Current)	0.00	0.00	84.44	0.00	57.14
Total financial Liabilities	0.00	0.00	343.21	0.00	198.39

Particulars	2024				
	USD	EURO	RWF	GHC	NEPAL RUPEES
Financial assets					
Measured at amortised cost					
Other financial assets (Non-current)					
Other financial assets (current)	0.00	0.00	274.77	0.00	0.00
Trade receivables	17.86	0.00	0.00	0.00	0.00
Cash and cash equivalents					
Bank balances other than cash and cash equivalents	0.08	0.00	6.00	0.30	0.00
Loans					
Total financial assets	17.94	0.00	280.76	0.30	0.00
Financial Liabilities					
Measured at amortised cost					
Long term Borrowings					
Short term Borrowings					
Trade Payables	0.00	3.04	2183.29	0.00	0.00
Other financial liabilities (Non-Current)					
Other financial liabilities (Current)	0.00	0.00	24.46	0.00	0.00
Total financial Liabilities	0.00	3.04	2207.75	0.00	0.00

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(ii) Commodity Price Risk :-

The Group's revenue is exposed to the market risk of price fluctuations in its division is as under:

Engineering segment: The group generally takes Turnkey projects from government departments. The contract price is generally fix and free from any price risk subject to change in any government policy or rules.

Real Estate Segment: The group is exposed to risk of prices of Residential and commercial units. These prices may be influenced by factors such as supply and demand, and regional economic conditions.

Other Segment (Packaging): The group is exposed to risk of prices of goods. These prices may be influenced by factors such as supply and demand, Cost of Production and regional economic conditions.

Market forces generally determine prices for the Real Estate and Packaging segment of the Group. Adverse changes in any of these factors may reduce the revenue that the Group earns from the sale of its products.

The Group aims to sell the products at prevailing market prices. Similarly the Group procures raw materials on prevailing market rates as the selling prices of its products and the prices of input raw materials move in the same direction.

(iii) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group is exposed to interest rate risk because funds are borrowed at both fixed and floating interest rates. Interest rate risk is measured by using the cash flow sensitivity for changes in variable interest rate.

The borrowings of the Group are principally denominated in rupees with a mix of fixed and floating rates of interest. The Group has exposure to interest rate risk, arising principally on changes in base lending rate and LIBOR rates.

(Rs.In Lacs.)		
Particulars	2024-25	2023-24
Fixed Rate Borrowings	875.04	1154.63
Floating Rate Borrowings	6235.73	7799.12
Total Borrowings	7110.77	8953.75

Sensitivity analysis based on average outstanding term loan borrowings:

Particulars	Profit or loss	
	100 bp Increase	100 bp Decrease
As at March 31, 2025		
Variable rate loan instrument	(70.17)	70.17
Cash flow sensitivity (net)		
As at March 31, 2024		
Variable rate loan instrument	(105.27)	105.27
Cash flow sensitivity (net)		

Increase or decrease in interest rate by 100 basis point*

* Profit will increase in case of decrease in interest rate and vice versa

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(B) Credit Risk Management:

Credit risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the Group. Credit risk encompasses of both, the direct risk of default and the risk of deterioration of creditworthiness as well as concentration risks.

Group's credit risk arises principally from the trade receivables, loans, investments in debt securities, cash & cash equivalents.

Trade Receivables:

The group's customer profile includes public sector enterprises, state owned companies and private corporate as well as large individuals. Accordingly group's customer risk is low. The group's average project execution cycle is around 24 to 36 months, general payment terms includes mobilization advances, monthly progress payments with a credit period ranging from 45 to 90 days and certain retention money to be released at the end of the project.

Customer credit risk is managed centrally by the Group and subject to established policy, procedures and control relating to customer credit risk management. Credit quality of a customer is assessed based on an extensive credit rating scorecard.

Cash and cash equivalents and other bank balances

The group held cash and cash equivalents and other bank balances as at March 31, 2025 is Rs. 8502.64 Lacs. The cash and cash equivalents are held with bank with good credit ratings and financial institution counterparties with good market standing.

(C) Liquidity Risk Management

Liquidity risk refers to the risk of financial distress or extraordinary high financing costs arising due to shortage of liquid funds in a situation where business conditions unexpectedly deteriorate and requiring financing. The Group requires funds both for short term operational needs as well as for long term capital expenditure growth projects. The Group generates sufficient cash flow for operations, which together with the available cash and cash equivalents and short term investments provide liquidity in the short-term and long-term. . The Group has established an appropriate liquidity risk management framework for the management of the Group's short, medium and long-term funding and liquidity management requirements. The Group manages liquidity risk by maintaining adequate reserves, banking facilities and reserve borrowing facilities, by continuously monitoring forecast and actual cash flows, and by matching the maturity profiles of financial assets and liabilities.

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The following tables detail the Group's remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods and its non-derivative financial assets. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Group can be required to pay. The tables include both interest and principal cash flows.

(Rs.In Lacs.)

Particulars	As On 31.03.2025			
	<1 Year	1-5 Year	> 5 Year	Total
Financial Assets				
Non-current Investments		3986.71		3986.71
Loans	2.50	964.21		966.71
Trade Receivables	28528.55			28528.55
Cash And Cash Equivalents	3248.92			3248.92
Bank Balances				
Other Than Cash And Cash	5253.72			5253.72
Other financial assets	3990.96	748.98		4739.93
Total Financial Assets	41024.65	5699.90	0.00	46724.55
Financial Liabilities				
Long term Borrowings	1886.74	369.52		2256.26
Short term Borrowings	4854.52			4854.52
Trade Payables	12437.59			12437.59
Lease Liabilities	12.00	26.69		38.69
Other financial liabilities	1975.78	796.00		2771.78
Total Financial Liabilities	21166.63	1192.21	0.00	22358.84

(Rs.In Lacs.)

Particulars	As On 31.03.2024			
	<1 Year	1-5 Year	> 5 Year	Total
Financial Assets				
Non-current Investments		4698.22		4698.22
Loans	522.75	963.92		1486.68
Trade receivables	23627.12			23627.12
Cash And Cash Equivalents	2759.63			2759.63
Bank Balances				
Other Than Cash And Cash	5468.74			5468.74
Other Financial Assets	3969.88	2537.10		6506.98
Total Financial Assets	36348.13	8199.24	0.00	44547.37

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Particulars	As On 31.03.2024			
	<1 Year	1-5 Year	> 5 Year	Total
Long term Borrowings	1519.57	1408.22		2927.79
Short term Borrowings	6025.96			6025.96
Trade Payables	10260.52			10260.52
Lease Liabilities	38.40	108.78		147.18
Other Financial Liabilities	1807.23	902.35		2709.58
Total Financial Liabilities	19651.68	2419.34	0.00	22071.03

Collateral

The Group has pledged of its trade receivables, part of investments and cash and cash equivalents in order to fulfill certain collateral requirements for the banking facilities extended to the Group. There is obligation to return the securities to the Group once these banking facilities are surrendered.

47.3 Level Wise Disclosure of Financial Instruments

(Rs.In Lacs.)

Particulars	As On 31.03.2025	As On 31.03.2024	Level	Valuation techniques and key inputs
Non-current investments in equity shares measured at Long term Borrowings	11.45	16.22	1	Quoted bid prices in an active market
Carrying value	2256.26	2927.79	2	Discounted cash flow observable future cash flows are based on terms discounted at a rate that reflects market risks.
Fair value	2256.26	2927.79	2	

There is no instruments like preference shares measured at fair value using level iii technique so no sensitivity analysis and reconciliation are not given.

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48 Disclosures as per IND AS -115

a) Performance obligations and remaining performance obligations

i) The remaining performance obligation disclosure provides the aggregate amount of the transaction price yet to be recognized as at the end of the reporting period and an explanation as to when the Group expects to recognize these amounts in revenue. Applying the practical expedient as given in Ind AS 115, the Group has not disclosed the remaining performance obligation related disclosures for contracts where the revenue recognized corresponds directly with the value to the customer of the entity's performance completed to date, typically those contracts where invoicing is on time and material basis. Remaining performance obligation estimates are subject to change and are affected by several factors, including terminations, changes in the scope of contracts, periodic revalidations, adjustment for revenue that has not materialized and adjustments for currency.

b) Disaggregation of revenue of segments as required by Ind As-115, has already been disclosed under note no. 46.

c) Out of total revenue Rs. 71266.18 Lacs (P.Y. Rs. 111204.69 lacs) recognized under IndAS 115 during the year, Rs. 63074.07 Lacs (P.Y.Rs. 99395.84 lacs) is recognized over a period of time and Rs. 8192.11 Lacs (P.Y. Rs. 11808.85 lacs) is recognized at point in time.

d) There is no material impact on provision for expected credit loss so movement analysis is not required.

e) Contract balances: Group recognized revenue as per Ind AS 115 and revenue is directly debited in trade receivables instead of debiting it into contract assets. Retention money deducted amounting to Rs. 11328.28 Lacs (P.Y. Rs. 7812.37 lacs) is included in Trade receivables. Group's Trade receivables includes unbilled receivable of Rs. 4539.20 lacs (P.Y. Rs. 5375.99 lacs) in balance sheet which are recognized as contact assets in balance sheets. Contract liabilities are those liabilities for which revenue recognized on point in time approach and amount has been received as booking (only in real estate activities).

Contract Assets

Particulars	(Rs.In Lacs.)	
	2024-25	2023-24
Opening Balance	5375.99	6738.16
Add: Adjustment due to Ind As 115		
Less: Billed/ Received during the year	8483433	(1362.18)
Closing balance of contract assets	5460.82	5375.99

Contract Liabilities

Particulars	(Rs.In Lacs.)	
	2024-25	2023-24
Opening Balance	13012.21	18014.82
Add: Adjustment due to Ind As 115		
Add: Received during the year and other adjustments of taxes	(2819.88)	(5002.61)
Closing balance of contract liability	10192.33	13012.21

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Name of Contract and Country	Contract Value	Value of balance work/existing commitment as on 31.03.2025	Om Infra Limited Share Percentage	Estimated completion date
Kachchh Branch Canal Small Hydro Project, India	24941	985	100%	Dec, 2025
Rampur Barrage Project, India	19376	1131	100%	Dec, 2026
Kundah Pumped Storage Hydro Project, India	16937	3473	Consortium Member for HM Works	Dec, 2025
Arun-3 Hydro-Electric Project, Nepal	14112	6885	100%	Dec, 2025
Isarda Dam Project, India	61516	5936	50%	Dec, 2025
Lower Pedhi Project, Amravati, India	24007	10800	100%	Dec, 2025
Shahpurkandi Power House Project, India	62100	14499	98%	Dec, 2025
Imphal Barrage Project, India	4111	3486	100%	Aug, 2026
Nokha Water Supply Project, India	60900	26235	50%	March, 2026
Khajuwala Water Supply Project, India	37023	14832	59%	March, 2026
Moradabad Water Supply Project, India	115000	47500	80%	Dec, 2025
Kanpur Water Supply Project, India	73680	6485	80%	
Kwar Hydro-Electric Project, India	40900	40900	100%	Dec, 2027
Shahjhanpur Water Supply Project, India	12933	12933	100%	March, 2027
Rae Bareilly & Unnao Water Supply, Lucknow Circle, India	34886	34886	100%	March, 2035
Amroha & Sambhal Water Supply, Moradabad Circle, India	10610	10610	100%	March, 2035
Construction of ghats on both banks of Kanh river, Ujjain, India	56329	56329	29%	Nov, 2027
LoT-5B Hydro-Mechanical works, Dibang, India	19985	19985	100%	Nov, 2029

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49 Contingent Liabilities And Commitments

Contingent Liabilities (Not Provided For) In Respect Of Following:

A. Disputed tax demands

The details of disputed income tax, service tax, and sales tax & Excise duty as on 31-03-2025 are as follows:

(Rs.In Lacs.)				
Nature of the Statute	Forum where dispute is pending	Demand Amount	Amount paid under protest	Period to which the amount relates
Central Sales Tax Act, 1956. and Sales Tax/VAT/GST Act of various states	High Court Board of West Bengal GST Appeal	16.91 177.49 310.63	0.00 0.00 30.85	2003-04 2009-10 2017-18 to 2023-24
Income Tax Act, 1961	CIT Appeal	1160.18	982.63	A.Y. 2015-16 to 2021-22
SPML-OM Metals (JV)				
CGST/SGST ACT	GST Appeal	98.37	9.84	2016-17 to 2017-18
Service Tax Act, 1994	Commissioner Appeal	17.92	1.79	2017-18
OMIL-WIPL JV				
CGST/SGST ACT	GST Appeal	450.30	0.00	F.Y. 2020-21
OMIL-JSC JV Kameng				
Sales tax Authority	Board of West Bengal	28.84 19.95	Nil Nil	A.Y. 2008-09 A.Y. 2009-10
CGST/SGST ACT	Application under Appeal	79.52	8.34	F.Y. 2017-18
Om Metals Consortium Private Limited				
Income Tax Act, 1961	ITAT	339.20	44.56	A.Y. 2015-16 to 2021-22
Goods & Service Tax Act	Appellate Authority	59.51	5.95	2017-2018
Goods & Service Tax Act	Appellate Authority	90.52	9.05	2017-2018

Note:

(1.) Amount as per demand orders including interest and penalty wherever mentioned in the order except show cause.

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B.

(Rs.In Lacs.)

S.No.	Particulars	As On 31.03.2025	As On 31.03.2024
i)	Outstanding bank guarantee *	16618.12	18520.44
ii)	Letter of credits accepted**	3878.52	3982.88
iii)	Other Claims against the Group not acknowledged a debt relating to supplies and service matters	21.15	21.15
iv)	Labour cases	Amount Un-ascertainable	Amount Un-ascertainable

Based on favorable decisions in similar cases, legal opinion taken by the group, discussions with the solicitors, etc., the group believes that there is fair chance of decisions in its favors in respect of all the items listed in (iii) (iv) &(v) above and hence no provisions is considered necessary against the same.

- Outstanding bank guarantee includes issued by banks, in favor of following joint venture/partnership firm.

(Rs.In Lacs.)

Name of Joint Venture (JV) /partnership firm (PF)	Outstanding Bank Guarantee	
	As On 31.03.2025	As On 31.03.2024
Gurha Thermal Power Co. Ltd.(JV)	264.00	264.00
Om Metals Consortium Pvt. Ltd	0.00	20.00
SPML OMIL JV (Ujjain)	225.00	225.00
Om Metal SPML JV (Mpanga, Rawanda) *	811.27	1573.99
Om Metal PSP Consortium – Kunda	507.58	337.18
OMIL-JV ShapurKhandi Punjab	3105.00	3105.00
BRCCPL OMIL DARA JV	772.14	1492.14
Total	7885.50	9599.81

*Bank Guarantee given in forex amount taken in equivalent INR.

** Amroha Work awarded in the name of OMIL-JWIL JV and Bank Gaurantee provided to JV but All work is being executed by group itself with the due approval of project authority.

C. Other commitments

a) The group has issued an undertaking to associate bankers for non – disposal of its investment in an subsidiary (Bhilwara Jaipur Toll Road Pvt. Ltd) till date entity repay its debts as follows but Subsidiary has paid all its debt payable to banks :

Particulars	Name of Banker	OMIL	
		2024-25	2023-24
Shares Pledged	PNB & ICICI	1651107	1651107

b) The group from time to time provides need based funding to subsidiaries and joint ventures entity towards capital and other requirements.

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c) The Group has imported capital goods under the export promotion capital goods scheme to utilize the benefit of a zero or concessional customs duty rate. These benefits are subject to future exports within the stipulated period. Such export obligations at year end aggregate to.

Particulars	2024-25	2023-24
Other Commitments		
The Branch of the Group has imported capital goods under the export promotion capital goods scheme to utilize the benefit of a zero or concessional customs duty rate. These benefits are subject to future exports to be completed till November -December, 2021 Such export obligations at year end aggregate to (Duty Saved Rs. 79.80 Lacs(p.y. Rs.466.21 lacs). Non-obligation will result in Interest payable also as determined at applicable date. And thereby contingent liability to be considered in the coming FY 2023-24. Group has fulfilled all export obligations and now group does not have any outstanding obligations.	0.00	478.80

50 Related Party disclosure under IND AS-24 “Related party disclosures” notified:

During the year, the group entered into transactions with the related parties. Those transactions along with related balance as at 31st March 2024 and for the year ended on 31st March 2025 are presented below.

List of related parties with whom transactions have taken place during the year along with nature and volume of transactions are summarized as follows:

List of related parties and relationship:

Name of the related party	Relationship	% of holding	Incorporated in
Subsidiaries			
High Terrace Realty Private Limited	Subsidiary company	100.00%	India
Om Metals Consortium (P) Limited	Subsidiary company	100.00%	India
Worship Infraprojects Pvt Ltd	subsidiary Company (w.e.f.05/12/2017)	100.00%	India
Gujrat Warehousing Pvt. Ltd.	subsidiary Company (w.e.f. 18.07.2019)	99.00%	India
Bihar Logistic Pvt. Ltd.	subsidiary Company (w.e.f. 17.06.2021)	99.00%	India
Bhilwara Jaipur Toll Road Pvt. Limited	subsidiary Company (w.e.f. 24.11.2022)	51.28%	India

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Name of the related party	Relationship	% of holding	Incorporated in
Joint Operations			
OMIL-JSC JV, Kameng	Joint operation for Kameng Contract	60.00%	India
SPML -OM Metal JV (Ujjain)	w.e.f. 18-04-2015	100.00%	India
Om Metals SPML Joint Venture	Joint Operation for Rawanda Contract (w.e.f. 01.04.2019)	100.00%	India
Om Metals SPML JV	Joint Operation for Ghana Contract (w.e.f. 01.04.2019)	100.00%	India
OMIL-WIPL JV (Isarda)	Joint Operation for Isarda Contract	50.00%	India
Om Metal-PSP Consortium	Joint Operation for Kunda Project	30.00%	India
OMIL-JWIL-VKMCPL (JV)	Joint Venture for Jabalpur Project	51.00%	India
OMIL JV	Joint Venture for Shahpurkandi Project	98.00%	India
OMIL JWIL JV	Joint Venture for Water Project in UP	51.00%	India
HCC OMIL JV	Joint Venture for Water Project in Rajasthan	50.00%	India
BRCCPL OMIL DARA JV	Joint Venture for Water Project in Rajasthan	59.00%	India
Joint venture /Partnership Firm			
Uttar Pradesh Logistic Pvt. Ltd.	Incorporated on 24.01.2017	50.00%	India
West Bengal Logistic Pvt. Ltd.	Incorporated on 20.01.2017	50.00%	India
Gurha Thermal Power Co. Ltd. (JV)	Incorporated on 16-04-2009	50.00%	India
Om Metal consortium (PF)	Partnership Firm	17.50%	India
Om Ray Venture (PF) Ultrawave Project Private Limited	Partnership Firm Incorporated on 05-01-2006	99.50%	India
Mega EquitasPrivate Limited	40.63% holding by Subsidiary (High Terrace Realty Private Limited)	40.63%	India
VKMCPL-OMIL(Pench-II) JV*	Incorporated as on 16.11.2019	30.00%	
Associate Company			
Sanmati Infra Developer Pvt. Ltd.		0.00%	

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Name of the related party	Relationship	% of holding	Incorporated in
Enterprises controlled or are under same management with reporting enterprise Jupiter Metals (P) Ltd Om Kothari Pariwarik Trust Om Kothari Foundation Bahubali Housing Co. (P) Limited Little Star (P) Limited Sanyon Properties Pvt. Ltd. Om Metals Auto P.Ltd. Om Ratnakar Private Limited Om Automotors Pvt. Ltd. Om Hydromech Pvt. Ltd. SkywaveImpex Private Limited Synergy Promoters private Limited Om optel Industries Private Limited Alchemy Ventures Private Limited Baba Vinimay Private Limited Bhvy Mangalam Merchants and traders Private Limited Lamboder Finvest Pvt. Ltd. Mayura Capital Advisors Private Limited Om Kothari Hotel(s) Private Limited Om Metals Hydroprojects Private Limited Om Infratech Private Limited			

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Name of the related party	Relationship	% of holding	Incorporated in
Infravisions and Ventures Private Limited Innovative Infrabuild Private Limited Oyum Speciality Foods Pvt. Ltd. T C Kothari & Family Trust DP Kothari & Sons Key Management personnel/ Board of Directors Shri D.P. Kothari Shri Sunil Kothari Shri Vikas Kothari Ms. Reena Jain Shri Sunil Kumar Shri Gopi Raman Shri Vaibhav Jain Saloni Kala Ramakant tripathi Executive Shri Bharat Kothari Shri Vishal Kothari Shri Bahubali Kothari Relatives of Key management persons Shri Siddharth Kothari Shri Vivek Kothari Shri Vidushi Kothari Jai/Sonali Tholiya Smt. Seema Kothari Smt. Anita Kothari Chandra Prakash Kothari Indra Pahade (Ritu Jain) Puja Jain Sonali Tholia Vaibhav Kothari Monika Bakliwal Neelu Walia Chandra Kanta Luhadia Madhu Chandwar Anugraha Jain	Key Managerial Personnel Chairman Vice Chairman Managing Director & CEO Company Secretary Chief Financial Officer Independent Director Independent Director Independent Director Independent Director Executive Director(Projects) Executive director (Real Estate Rajasthan Circle) Executive Director(Projects)		

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*As per agreement dated 16.11.2019 between two join venturers, Group withdraws it right and responsibilities as JV partner from daytoday project execution and turnover @ 30% for monitoring and surveillance and profits sharing shall be 1.5% on turnover is agreed.

Group has requested to FCI to reduce its stake in these silo projects SPV as these are being executed by JV partner M/s Veerprabhu Marketing Pvt Ltd and group shall have no financial exposure in these two silo SPV's

List of transactions with related parties are as following except those from them comapny has not entered any transaction.

(Rs. In Lacs)			
Particulars	Value of Transaction During the Reporting Period	Opening Balance	Closing Balance
Advance			
Gurha Thermal Power Company Ltd.	0.29	748.14	748.43
BRCCPL-OMIL-DARA-JV-Khajuwala Project	-614.70	614.70	0.00
Donation			
Om Kothari Foundation	43.00	0.00	0.00
Inter-Corporate Deposit			
Jupiter Metals (P) Ltd	204.26	378.13	582.39
Interest on Lease Liability			
Bahubali Housing co. P. Ltd	0.87	32.19	0.00
Little Star Finance (P) Ltd	0.87	32.19	0.00
Om Hydromech Pvt Ltd	0.99	36.79	0.00
Sanyon Properties Pvt Ltd	4.70	45.99	38.69
Interest on Security Deposit			
Sanyon Properties Pvt Ltd	9.79	89.02	98.81
Om Auto Motors Pvt Ltd.	-36.00	136.00	100.00
Om Metal Auto Private Ltd.	0.00	500.00	500.00
Om Hydromech Pvt Ltd	2.45	89.02	150.00
Interest Paid			
Brcmpl-Omil-Dara-JV-Khajuwala Project	23.62	0.00	0.00
Jupiter Metals (P) Ltd	38.24	0.00	0.00
Omil Wipl JV	10.13	0.00	0.00
Investment			
Brcmpl-Omil-Dara-JV-Khajuwala Project	-8.76	-127.69	-136.45
Gurha Thermal Power Company Ltd.	0.00	2.50	2.50
Hcc Omil JV- Nokha Project	349.56	-433.91	-84.35
Om Metal Consotium PF	4.35	2209.09	2213.44
Om Metals SPML Joint Venture, Rwanda	177.54	1885.81	2063.35
Om Metals SPML JV, Ghana	-26.13	4.55	-21.58
Om Ray Construction	0.00	85.07	85.07
Omil JV Shahpurkhadi	1173.34	-470.00	703.34
Omil Wipl JV	-588.97	78.13	-510.84
Omil+Jsc JV-Kameng	-140.84	597.13	456.29
Omil-Jwil-Vkmcpl-JV	0.66	11.73	12.39
Spml-Om Metals JV, Ujjain	355.19	-301.43	53.76

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Particulars	Value of Transaction During the Reporting Period	Opening Balance	Closing Balance
Purchase of Goods or Services			
Om Metals Infratech Private Limited			
Jupiter Metals (P) Ltd	8.88	0.00	0.00
Om Metal Auto Private Ltd.	15.20	0.00	0.00
Om Optel Industries Pvt Ltd	166.64	-187.75	-82.22
Omil JV Shahpurkhundi	1329.47	0.00	0.00
Omil Wipl JV	1120.75	0.00	0.00
Remuneration			
Anugraha Jain	8.28	0.69	0.69
Bahubali Kothari	46.00	-1.82	11.81
Bharat Kothari	46.00	-2.38	-2.87
Dharam Prakash Kothari	99.70	0.47	3.97
Reena Jain	7.86	0.00	0.66
Siddharth Kothari	45.00	7.57	16.80
Sunil Kothari	99.70	15.10	5.18
Sunil Kumar Jain	36.00	3.00	3.65
Vikas Kothari	60.40	11.91	10.29
Vishal Kothari	46.00	2.99	0.00
Rent			
Bahubali Housing Co. P Ltd	2.10	29.62	31.32
Little Star Finance (P) Ltd	2.10	25.48	27.37
Om Hydromech Pvt Ltd	2.40	63.29	0.45
Sanyon Properties Pvt Ltd	12.00	3.93	14.73
Chandra Prakash Kothari & Sons	10.80	9.72	0.00
Dharam Prakash Kothari & Sons	10.80	9.72	0.00
Kuldeep Kothari & Sons	10.80	9.72	0.00
Sunil Kothari & Sons	10.80	9.72	0.00
Vivek Trust	10.80	9.72	0.00
Sale of goods or services			
Brcopl-Omil-Dara-JV-Khajuwala Project	1402.02	185.23	615.96
Hcc Omil JV- Nokha Project	3783.28	1727.39	2978.78
Jupiter Metals (P) Ltd	6.44	0.00	0.00
Om Auto Motors Pvt Ltd.	30.00	49.24	42.58
Om Metal Auto Private Ltd.	102.51	-8.01	27.69
Om Metals SPML Joint Venture, Rwanda	88.05	0.00	0.00
Omil JV Shahpurkhundi	14863.74	2669.24	5024.52
Omil Wipl JV	7218.26	3539.78	1818.85
Spml-Om Metals JV, Ujjain	112.00	0.00	0.00
Share of Profit/Loss			
VKMCP-OMIL (PENCH-II) JV	1.68	0.00	0.00
Sitting Fees			
Gopi Raman Sharma	0.19	0.37	0.26
Ramakant Tripathi	0.13	0.02	0.15
Saloni Kala	0.10	0.20	0.30
Vaibhav Jain	0.00	0.09	0.09

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Particulars	Value of Transaction During the Reporting Period	Opening Balance	Closing Balance
Booking Advance			
Anita Kothari	1.10	214.17	215.27
C.P. Kothari	0.00	192.33	192.33
DHARAM PRAKASH KOTHARI	-0.44	503.27	502.83
Om Optel Industries Pvt Ltd	0.00	879.25	879.25
Seema Kothari	0.00	125.80	125.80
SIDDARATH KOTHARI	0.00	135.49	135.49
T C Kothari & Sons Family Trust	0.00	191.63	191.63
Vaibhav Kothari	0.00	136.91	136.91
VIKAS KOTHARI	0.00	142.98	142.98
VISHAL KOTHARI	0.00	140.65	140.65
Vivek Kothari	0.00	140.65	140.65
Vivek Kothari			
Praveen Dhanraj Jain/ Monika Jain	0.00	164.57	164.57
Sunil Kothari	-172.08	172.08	0.00
Vidushi Kothari (jointly booked with Vikas Kothari)	-145.04	145.04	0.00
Jai/Sonali Tholiya	-215.26	215.26	0.00
Sundry Creditor			
Om Kothari Parivarik Trust	0.00	0.91	0.91

51 Earning per Shares (E.P.S.)**(Rs.In Lacs.)**

S.No.	Particulars	2024-25	2023-24
i)	Calculation of weighted average number of face value of equity shares of Rs. 1 each		
	No. of shares at the beginning of the year.	96303809	96303809
	Total equity shares outstanding at the end	96303809	96303809
	Weighted average no of equity shares outstanding during the year.	96303809	96303809
ii)	Total Comprehensive Income/(Loss) available for equity shares holders (Rs. In Lacs)	3410.79	4560.89
iii)	Basic and diluted earning per shares (Rs.)	3.54	4.74
iv)	Nominal value of equity shares (Rs.)	1	1

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52 (a) Incompliance with Ind As - 28 on financial reporting of interest in joint venture/partnership firm. Following disclosure are made in respect of jointly controlled entities in which the group is a joint venture /partner.

(b) Om Metal Consortium and Om Ray Joint Venture is a partnership firm.

Following are partner & their share ratio as per revised deed drawn on in Profit/Loss.

Name of partner	Om Metal Consortium Share ratio	Om Ray Joint Venture Share Ratio
Om Infra Limited	17.50%	99.50%
Subhash projects & marketing Ltd.	5.00%	
Nikhil Township (P) Limited	15.00%	
Amrfina Construction (P) Ltd.	5.00%	
Maurya Housing Limited	5.00%	
Om Infra Tech (P) Limited	2.50%	
Gore Goan Hotel Realty Pvt Ltd	50.00%	
Ray Construction Limited		0.50%

53 Disclosure pursuant to Ind AS 27 "Separate Financial Statements"

Investment in following subsidiaries, associates and joint ventures is accounted at cost.

Name of Company	As On 31.03.2025		As On 31.03.2024	
	Proportion of Direct Ownership (%)	Proportion of effective ownership interest / voting power (%)	Proportion of Direct Ownership (%)	Proportion of effective ownership interest /voting power (%)
Subsidiaries				
Indian Subsidiaries				
Om Metals Consortium Pvt. Ltd.	100%	100%	100%	100%
High Terrace Realty Private Limited	100%	100%	100%	100%
Worship Infraprojects Pvt Ltd	100%	100%	100%	100%
Bihar Logistics P. Ltd.	99%	99%	99%	99%
Gujrat Warehousing Private Limited	99%	99%	99%	99%
Bhilwara Jaipur Toll Road Private Limited	51.28%	51.28%	51.28%	51.28%

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Name of Company	As On 31.03.2025		As On 31.03.2024	
	Proportion of Direct Ownership (%)	Proportion of effective ownership interest / voting power (%)	Proportion of Direct Ownership (%)	Proportion of effective ownership interest / voting power (%)
Joint venture / Associate Companies				
Sanmati Infra Developers Pvt. Ltd. (Share Warrents) Uttar Pradesh Logistics P. Ltd.*	50%	50%	50%	50%
West Bengal Logistics P. Ltd.*	50%	50%	50%	50%
Gurha Thermal Power Company	50%	50%	50%	50%
Mega Equitas Private Limited	40.63%	40.63%	40.63%	40.63%
Ultrawave Projects Private Limited	50%	50%	50%	50%
Joint Operation				
Indian Joint Operation				
HCC OMIL JV	50%	50%	50%	50%
BRCCPL OMIL JV	59%	59%	59%	59%
OMIL WIPL JV	50%	50%	50%	50%
OMIL JV				
Shahpurkhadi	98%	98%	98%	98%
SPML Om Metals	100%	100%	100%	100%
OMIL JSC JV				
Kameng	60%	60%	60%	60%
Om Metals SPML JV Ghana	100%	100%	100%	100%
Om Metals SPML JV Mapanga	100%	100%	100%	100%
Om Metal - PSP Consortium	30%	30%	30%	30%
OMIL-JWIL-JV	51%	51%	51%	51%
OMIL-JWIL-VKMCPL-OMIL (Pench-II) JV*	30%	30%	30%	30%
Partnership Firm				
Indian Partnership Firm				
Om Metal Consortium	17.50%	17.50%	17.50%	17.50%
Om Ray Venture	99.50%	99.50%	99.50%	99.50%

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- 54** Disclosure under Regulation 34(3) and 53(F) of Securities and Exchange Board of India (Listing obligation and disclosure requirement) Regulation, 2015.

Loans and Advances & debtors includes following amounts due from subsidiary / Joint Venture & other associates: -

(Rs.In Lacs.)				
Name of Company	Purpose for which the loan is proposed to be utilized by the recipient	Rate of Interest or loan outstanding as on 31.03.2025	Amount as on 31.03.2025	Maximum Amount outstanding as on 31.03.2025
Gurha Thermal Power Company Ltd	Project Funding & Working Capital Requirement	0.00%	748.43	748.43

(Rs.In Lacs.)				
Name of Company	Purpose for which the loan is proposed to be utilized by the recipient	Rate of Interest or loan outstanding as on 31.03.2024	Amount as on 31.03.2024	Maximum Amount outstanding as on 31.03.2024
Gurha Thermal Power Company Ltd	Project Funding & Working Capital Requirement	0.00%	748.15	748.15

Notes:

- I Above loans are unsecured
- II Above figures include interest accrued

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- (A)** (i) The Group, as at 31 March 2025, has (i) a non-current investment amounting to Rs 5589.70 lacs (31 March 2024: 5589.70 Lacs), and current advances of Rs 6024.00 lacs (31st March 2024 : Rs. 6492.81 Lacs) in Bhilwara Jaipur Toll Road Private Limited, subsidiary, is holding 51.28% (P.Y. 51.28%) share in Special Purpose Vehicle (SPV). SPV had been awarded project by Rajasthan State Govt. through PWD to Design, Build, Finance, Operate and transfer (DBFOT) SH-12 toll road through an agreement dated 12.07.2010. SPV was granted a right to collect toll fees for 22 years starting from 02.02.2012 till 02.02.2034. Group is fulfilling its obligations perfectly despite of regular defaults made by government in fulfilling its obligations.

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 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.

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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.

- (B)** The Group, as at 31 March 2025, has a non-current investment amounting to Rs 2.50 lacs (31 March 2024: Rs. 2.50 lacs), and non-current advances of Rs 748.43 lacs (31st March, 2024 Rs. 748.15 Lacs) in Gurha Thermal Power Company Limited, a Joint Venture, is holding 50% share in Joint Venture. The Joint Venture has terminated the Power Purchase Agreement (PPA) on 15-07-2015 with Rajasthan Rajya Vidhyut Prasaran Nigam Ltd (RRVPL). The Joint Venture was formed for the Business of Power generation and selling the same to the RRVPL. As the agreement is terminated by the Joint Venture and the Joint Venture has also filed the claim against the RRVPL for the recovery of the amount invested by the Group of Rs. 750.16 Lacs plus interest. The Joint Venture has filed petition before the Rajasthan Electricity Regulatory Commission, Jaipur. RERC vide its order dated 09.01.2018 dismissed the petition. The Joint Venture challenged the order of RERC, Jaipur by filing appeal before the APTEL (Appellate Tribunal for Electricity), New Delhi.

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 favor 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 the possibility of an appeal being filed against the APTEL's verdict in the Honorable Supreme Court. As the final outcome remains uncertain, the Joint Venture has deferred the recognition of the awarded amount in its financial records.

- 56** In every payment of running bill, project authority deduct retention amount on account of defect liabilities arise during the contract period which is either released by submitting bank guarantee or released after successful completion of project. This retention amount keeps accumulating. Collection of retention money is probable and therefore debtors on account of retention money are considered good based on the track record and previous performance of the group. Deduction of retention money has been claimed as per the provisions of Income Tax Computation and Disclosure Standards (ICDS). Group have created deferred tax on retention money due to difference in tax base and accounting base as per Ind As 12 and same has been considered for previous year as well.
- 57** In case of UP Amroha & Rampur (Revenue C.Y. Rs 14145.73 Lacs and P.Y Rs 41453.95 Lacs) project, which has been allocated to OMIL-JWIL JV and SSNNL Gujrat (Revenue C.Y. Rs 550.53 lacs and P.Y. Rs. 356.71 lacs) project which has been allotted to Om Metals -Spml JV but being a lead partner, revenue is been recognized in company's books and Income tax is deducted in the name of Om Infra Limited itself. All payments were received by Om Infra Limited and no objection for the same has been received from project authority .
- 58** Insurance cover has been taken for bulky items at Kota factory like steel plates/ Machines etc. which are not easily subjected to for burglary or theft.

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- 59** Due to high labour turnover at hilly or remote locations of project site some time it is very difficult to accomplish the labour related compliances in these regions.
- 60** The provision of Employees benefits has been taken on the basis of best judgment policy and prudent business practice as assessed and provided by the Board of directors and Remuneration committee.
- 61** After the award of work, sometimes other partner of the JV falls short of its financial commitment in JV and the one partner has to meet all financial obligations. This entails for modified profit percentage to the other partner in JV depending on nature and circumstances of the project and the JV agreement is supplemented to provide such effect.

62 Corporate Social Responsibility

As per section 135 of the Companies Act, 2013, a group meeting the applicability threshold, needs to spend at least 2% of its average net profit for the immediately preceding three financial years of corporate social responsibility (CSR) activities. The areas for CSR activities are eradication of hunger and malnutrition, promoting education, art and culture, healthcare, destitute care and rehabilitation, environment sustainability, disaster relief and rural development projects. A CSR committee has been formed by the Group as per the Act. The funds were primarily allocated to a corpus and utilized through the year on these activities which are specified in Schedule VII of the Companies Act, 2013.

Group has contributed a sum of Rs 85 Lacs to Karmaputra Charitable Trust and as per certificate of utilization received , such amount is fully utilized by the trust and group relied on this certificate for utilization of CSR amount .

- Gross amount required to be spent by the Group during the year is Rs 93 Lacs (P.Y. Rs. 35.00 Lakhs).

- Amount spent during the year:

(Rs.In Lacs.)			
Particulars	Amount Spent	Yet to be spent	Total
On Women Empowerment , Medical and Healthcare , Education, Food, Grocery and cloth distribution	85.00	0.00	85.00
	85.00	0.00	85.00

Particulars	2024-25	2023-24
(i) Required to be spent	93.00	35.00
(ii) Excess spend of previous year utilised	11.12	0.00
Spend obligation (iii)= (i)-(ii)	81.88	35.00
(iv) Actual spent	85.00	40.30
Total amount shown in Statement of Profit and Loss	85.00	40.30

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63 Claims

The group raised various claims with various customer/ parties/subsidiaries of company/Joint Ventures/Subsidiaries amounting to Rs 58116.80 (Rs. 55719.44 lacs in Previous Years), against these claims, the Arbitrator awarded claims of Rs. 1401.70 Lacs (P.Y Rs.1477.70 lacs). The group has not been recognizing the revenue on the aforesaid Arbitration Awards on its claimed including interest as awarded from time to time. There are also some counter claims by the customer / Other Parties amounting to Rs 1521.02 lacs (Rs. 1805.74 Lacs included in previous year) against these claims, the Arbitrator awarded claims to the customer of Rs 82.24 lacs (Rs 82.24 lacs in the Previous Year). These awards are further challenged by the customer as well as the group in the higher courts as the case may be. In accordance with past practice, the group has not made adjustment because the same has not become rule of the court due to the objections filed by customer / parties and by the Group.

- 64** Amount received of Rs 1.68 lacs (P.Y. Rs. 1.30 Lacs) as profit from Joint venture namely OMIL VKMCPL JV (Pench -II) is received as per agreement dated 15th Nov 2019 between group and Vijay Kumar Mishra Construction Pvt. Ltd. (VKMCPL) . As per agreement group waived its rights in OMIL-VKMCPL JV (Pench II) in lieu of 1.5% of turnover to be received as profit only but such amount is shown as contractual work by VKMCPL and TDS is deducted accordingly. But group has booked such amount as profit from JV only as per agreement terms.

- 65** The group, through its two subsidiaries namely Gujrat Warehousing Private Limited (GWPL) & Bihar Logistics Private Limited (BLPL), had signed a concession agreement with Food Corporation of India (FCI) for the construction of silos on a Build, Own, Develop, and Operate (BODO) basis for a period of 30 years in Gujarat and Bihar. While a significant portion of the required land was acquired, a small portion encountered statutory hurdles. As a result, the subsidiaries had to surrender the project to FCI and sought a claim for the both projects. The matter is currently under arbitration. Meanwhile, the GWPL has sold the major portion of the acquired land in Gujarat, and the land in Bihar is in the process of monetization.

The group has invested Rs. 7.53 crores as share capital and advanced Rs. 12.07 crores in both subsidiaries, which are considered good and recoverable.

- 66** In Chamera project (NHPC), NHPC has awarded the incentive for compressed schedule but due to some delays in project, NHPC had sought BG from us and referred the matter to arbitrator. Arbitrator awarded a claim of Rs.544.72 lacs to NHPC and group has paid such claim and booked expenditure against the same.
- 67** Financial Statements includes amount of Rs 308.30 lacs (P.y. Rs. 373.39 Lacs) as income .Such amount written off is not receivable or payable by group as decided by management but no confirmation/ affirmations has been received from the respective parties. Such amount was pending in books since long.

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68 Other Statutory Information

(i) Title deeds of the Immovable Properties: The title deeds of the Immovable Properties are held in the name of the group as on 31st March, 2025 except :

Description of property	Gross Carrying Value	Net Carrying Value	Held in the name of	Whether promoter, Director or their relative or employee	Period held
NBCC Plaza, Delhi *	2100	1144.46	Om Ratnakar Private Limited (Pending for Registration)	No	6 years

*** Reason for not being held in the name of group**

The property can not be registered under the name of group as there are some judicial proceedings continuing against the whole building

(ii) Revaluation of Property, Plant and Equipment (PPE): The group has not revalued its PPE, accordingly the disclosure of information related to this point is not applicable.

(iii) Details of Benami Property Held: The group does not have any Benami property, where any proceeding has been initiated or pending against the group for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

(iv) Capital-Work-in Progress (CWIP): The group have Capital Work in Process as on 31st March, 2025.

(v) Intangible Assets under Development: The group have Intangible assets under development as on 31st March, 2025.

(vi) Loans and advances granted to promoters, directors, KMPs and the related parties: The Group has not granted loans and advances in the nature of loan to promoters, directors, KMPs and the related parties (as defined under the Act) either severally or jointly with any other person, that are repayable on demand or without specifying any terms or period of repayment except loans and advance to its Joint venture and Subsidiaries (Refer Note - 10 & 17)

(vii) Security of Current Assets against Borrowings: The Group has borrowed funds from banks for working capital management and hypothecated the Inventories and Book Debts for the same.

(viii) Willful Defaulter: The Group has not been declared a wilful defaulter by any bank or financial institution or government, or any government authority.

(ix) Relationship with Struck off Companies : The group does not have any transactions with companies struck-off under section 248 of Companies Act, 2013 or section 560 of Companies Act, 1956.

(x) Registration of Charges or Satisfaction with Registrar of Companies: The group has created charge(s) on its borrowings, and all terms and conditions relating to such charges have been complied with as at the reporting date.

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(xi) Compliance with Number of Layers of Companies: The Group has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act 2013, read with Companies (Restriction on Number of Layers) Rules 2017.

(xii) Compliance with approved Scheme(s) of Arrangements: The Group has not undertaken any such transaction, accordingly the disclosure of information related to this point is not applicable.

(xiii) Utilization of Borrowed Funds and Share Premium:

a) The Group has not advanced or loan or invested funds (either borrowed funds or share premium or any other source or kind of funds) to any other persons or entity, including foreign entity (intermediaries) with the understanding that the intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the group (ultimate Beneficiaries) or provided any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

b) The Group has not received any fund from any person or entity, including foreign entity (Funding Party) with the understanding that the group shall directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provided any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(xv) Undisclosed Income: The group does not have any transaction which is not recorded books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 .

(xvi) Details of Crypto Currency or Virtual Currency: The group does not have any cryptocurrency transactions during the financial year.

The Group has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of Section 192 of the Act are not applicable to the Group.

(xvii) The other additional disclosures and information's (not specifically disclosed) as required by Schedule III are either nil or not applicable.

69 The Group have proposed Rs 0.40 final dividend for the year ended 31 March 2025 which is subject to the approval of the members at the ensuing Annual General Meeting. The dividend declared is in accordance with section 123 of the Act to the extent it applies to declaration of dividend.

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70 Other Additional information

a. (Rs.In Lacs.)		
Particulars	2024-25	2023-24
C.I.F. Value of Imports		
Raw Material	1848.12	551.97
Stores & Spares	3.94	2.13
Machinery	0.00	0.00
EXPENDITURE IN FOREIGN CURRENCY (PAID OR PROVIDED) INCLUDING OVERSEAS BRANCHES		
Travelling & Conveyance	23.11	55.68
Legal & Consultancy	9.67	23.31
Overseas Employees Cost	125.83	211.75
Other Operating Business Expenses	140.29	223.60
Foreign Tax		0.00
Finance cost	116.57	192.72
Management Consultancy charges		0.00
Other Administrative Business Expenses	165.85	415.97
Income in Foreign Currency		
Sales ,Erection & Contract Receipts	3984.73	2119.43
Room Rent & Other Services	388.49	58.76
Total	4373.22	2178.20
Net dividend remitted in foreign currency/foreign intuitional investors		
No. of NRI share holders	539	362
No of shares held by them	976464	1230418
Dividend paid (Rs. In lacs)	0	0
Year to which dividend relates	NA	NA

*Dividend was being paid in Indian Currency in their Indian bank accounts

b. VALUE OF RAW MATERIAL & STORES AND COMPONENTS CONSUMED:

(Rs.In Lacs.)				
Particulars	2024-25	%	2023-24	%
Raw Material				
Imported	1848.12	6.82%	551.97	1.38%
Indigenous	25237.67	93.18%	39315.39	98.62%
Total :-	27085.79	100.00%	39867.35	100.00%
Stores & Spares				
Imported	3.94	0.25%	2.13	0.14%
Indigenous	1599.24	100%	1566.05	100%
	1603.18	100%	1568.18	100%

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71 Figures for previous year have been re-arranged/regrouped wherever necessary to make them comparable.

Significant Accounting Policies and Notes to the financial sta
Signed in terms of our report of even date annexed

For Ravi Sharma & Company
Firm`s Registration No. 015143C
Chartered Accountants

For and on behalf of Board of Directors
OM INFRA LIMITED

CA Sourabh Jain
Partner
M.No 431571
Place : Delhi
Dated : 30.05.2025
UDIN: 25431571BMOLUO5695

Dharam Prakash Kothari
(Chairman)
(DIN 00035298)

Vikas Kothari
(Managing Director & CEO)
(DIN 00223868)

S.K.Jain
(CFO)

Sunil Kothari
(Vice Chairman)
(DIN 00220940)

Reena Jain
(Company Secretary)

Additional Information as required under Schedule III to the Companies Act 2013 of Enterprises consolidated as Subsidiaries/Associates/Joint Ventures:

Financial Information of "Om Ray Partnership Firm"

Particulars	As at 31.3.2025*	As at 31.3.2024*
Non current Assets	0.00	0.00
Current Assets	0.00	0.00
Non current liabilities	0.00	0.00
Current Liability	0.00	0.00
Net Worth	0.00	0.00
%age of holding in joint venture	99.50%	99.50%
Holding In amount	0.00	0.00

The Above Amount of assets and liabilities include the following:

Particulars	As at 31.3.2025*	As at 31.3.2024*
Cash and Cash Equivalents	0.00	0.00
Current Financial Liabilities (excluding trade and other payable and provisions)	0.00	0.00
Non-Current financial Liabilities (excluding trade and other payable and provisions)	0.00	0.00

Particulars	As at 31.3.2025*	As at 31.3.2024*
Revenue	0.00	0.00
Profit/(loss) for the year after tax	0.00	0.00
Other Comprehensive income for the year	0.00	0.00
Total comprehensive income for the year	0.00	0.00
Dividend received from the joint venture during the year	0.00	0.00

The above Profit/(loss) for the year include the followings:

Particulars	As at 31.3.2025*	As at 31.3.2024*
Depreciaton and amortization	0.00	0.00
Interest income	0.00	0.00
Interest expenses	0.00	0.00
Income tax expenses (income)	0.00	0.00

*** BALANCE SHEET NOT AVAILABLE**

Financial Information of "Om Consortium Partnership Firm"

Particulars	As at 31.3.2025	As at 31.3.2024
Non current Assets	12363.51	12363.50
Current Assets	528.08	501.72
Non current liabilities	0.00	0.00
Current Liability	19.05	17.59
Net Worth	12872.54	12847.63
%age of holding in Partnership firm	17.50%	17.50%
Holding In amount	2252.69	2248.34

The Above Amount of assets and liabilities include the following:

Particulars	As at 31.3.2025	As at 31.3.2024
Cash and Cash Equivalents	5.61	4.04
Current Financial Liabilities (excluding trade and other payable and provisions)	0.00	0.00
Non-Current financial Laibilities (excluding trade and other payable and provisions)	0.00	0.00

Particulars	As at 31.3.2025	As at 31.3.2024
Revenue	0.00	0.00
Profit/(loss) for the year after tax	20.59	17.71
Other Comprehensive income for the year	0.00	0.00
Total comprehensive income for the year	20.59	17.71
Dividend received from the firm during the year	0.00	0.00

The above Profit/(loss) for the year include the followings:

Particulars	As at 31.3.2025	As at 31.3.2024
Depreciaton and amortization	0.00	0.00
Interest income	30.44	25.75
Interest expenses	0.00	0.00
Income tax expenses (income)	9.85	8.03

Financial Information of "High Terrace Realty Private Limited"

Particulars	As at 31.3.2025	As at 31.3.2024
Non current Assets	1423.53	2090.09
Current Assets	162.43	10.40
Non current liabilities	25.42	25.42
Current Liability	5.63	5.17
Net Worth	1554.91	2069.90
Total No of shares	10000.00	10000.00
Equity value per share	15549.10	20699.00
%age of holding in subsidiary	100.00%	100.00%
Holding In amount	1554.91	2069.90

The Above Amount of assets and liabilities include the following:

Particulars	As at 31.3.2025	As at 31.3.2024
Cash and Cash Equivalents	158.44	6.94
Current Financial Liabilities (excluding trade and other payable and provisions)	0.00	0.00
Non-Current financial Liabilities (excluding trade and other payable and provisions)	0.00	0.00

Particulars	As at 31.3.2025	As at 31.3.2024
Revenue	0.00	0.00
Profit/(loss) for the year	144.64	16.29
Other Comprehensive income for the year	0.00	0.00
Total comprehensive income for the year	144.64	16.29
Dividend received from the subsidiary during the year	0.00	0.00

The above Profit/(loss) for the year include the followings:

Particulars	As at 31.3.2025	As at 31.3.2024
Depreciaton and amortization	0.00	0.00
Interest income	0.00	0.00
Interest expenses	0.00	0.00
Income tax expenses	0.00	0.00

Financial Information of Om Metals Consortium Private Limited

Particular	As at 31.3.2025	As at 31.3.2024
Non current Assets	1042.62	314.96
Current Assets	30818.34	35411.91
Non current liabilities	22433.31	22789.08
Current Liability	9856.55	12973.49
Net Worth	-428.90	-35.70
Total No of shares	2352860	2352860
Equity value per share	-18.23	-1.52
%age of holding in subsidiary	100%	100%
Holding In amount	-428.90	-35.70

The Above Amount of assets and liabilities include the following:

Particulars	As at 31.3.2025	As at 31.3.2024
Cash and Cash Equivalents	538.64	613.10
Current Financial Liabilities (excluding trade and other payable and provisions)	0.00	235.34
Non-Current financial Liabilities (excluding trade and other payable and provisions)	22433.31	22789.08

Particulars	As at 31.3.2025	As at 31.3.2024
Revenue	6020.93	7288.80
Profit/(loss) for the year	-393.20	-1210.31
Other Comprehensive income for the year	0.00	0.00
Total comprehensive income for the year	-393.20	-1210.31
Dividend received from the subsidiary during the year	0.00	0.00

The above Profit/(loss) for the year include the followings:

Particulars	As at 31.3.2025	As at 31.3.2024
Depreciaton and amortization	0.00	0.00
Interest income	49.11	17.36
Interest expenses	1456.57	1623.88
Income tax expenses	0.00	0.00

Financial Information of "Worship Infraprojects Private Limited"

Particulars	As at 31.3.2025	As at 31.3.2024
Non current Assets	57.69	191.35
Current Assets	2857.34	3095.77
Non current liabilities	193.61	365.96
Current Liability	1833.32	2246.25
Net Worth	888.10	674.91
Total No of shares	10000	10000
Equity value per share	8881.00	6749.10
%age of holding in subsidiary	100%	100%
Holding In amount	888.10	674.91

The Above Amount of assets and liabilities include the following:

Particulars	As at 31.3.2025	As at 31.3.2024
Cash and Cash Equivalents	0.84	28.35
Current Financial Liabilities (excluding trade and other payable and provisions)	0.00	0.00
Non-Current financial Laibilities (excluding trade and other payable and provisions)	0.00	0.00

Particulars	As at 31.3.2025	As at 31.3.2024
Revenue	4198.15	7128.14
Profit/(loss) for the year	213.19	-104.95
Other Comprehensive income for the year	0.00	0.00
Total comprehensive income for the year	213.19	-104.95
Dividend received from the subsidiary during the year	0.00	0.00

The above Profit/(loss) for the year include the followings:

Particulars	As at 31.3.2025	As at 31.3.2024
Depreciaton and amortization	3.06	3.61
Interest income	11.39	23.12
Interest expenses	1.56	13.20
Income tax expenses	-37.66	0.00

Financial Information of "Bihar Logistc Private Limited"

Particulars	As at 31.3.2025	As at 31.3.2024
Non current Assets	1618.96	1610.82
Current Assets	5.05	4.80
Non current liabilities	1723.18	1711.15
Current Liability	2.12	1.85
Net Worth	-101.29	-97.38
Total No of shares	10000	10000
Equity value per share	-1012.90	-973.80
%age of holding in subsidiary	99%	99%
Holding In amount	-100.28	-96.41

The Above Amount of assets and liabilities include the following:

Particulars	As at 31.3.2025	As at 31.3.2024
Cash and Cash Equivalents	0.09	0.09
Current Financial Liabilities (excluding trade and other payable and provisions)	0.00	0.00
Non-Current financial Laibilities (excluding trade and other payable and provisions)	1723.18	1711.15

Particulars	As at 31.3.2025	As at 31.3.2024
Revenue	0.00	0.00
Profit/(loss) for the year after tax		-62.22
Other Comprehensive income for the year	0.00	0.00
Total comprehensive income for the year		-62.22
Dividend received from the subsidiary during the year	0.00	0.00

The above Profit/(loss) for the year include the followings:

Particulars	As at 31.3.2025	As at 31.3.2024
Depreciaton and amortization	0.00	0.00
Interest income	0.00	0.00
Interest expenses	0.00	0.00
Income tax expenses (income)	0.00	0.00

Financial Information of "Gujrat Warehousing Private Limited"

Particulars	As at 31.3.2025	As at 31.3.2024
Non current Assets	537.08	1870.18
Current Assets	567.18	269.64
Non current liabilities	5.93	1008.86
Current Liability	16.87	68.39
Net Assets	1081.46	1062.57
Total No of shares	19230	19230
Equity value per share	5623.82	5525.59
%age of holding in subsidiary	99%	99%
Holding In amount	1070.65	1051.94

The Above Amount of assets and liabilities include the following:

Particulars	As at 31.3.2025	As at 31.3.2024
Cash and Cash Equivalents	0.25	0.34
Current Financial Liabilities (excluding trade and other payable and provisions)	0.00	0.00
Non-Current financial Liabilities (excluding trade and other payable and provisions)	5.93	1008.86

Particulars	As at 31.3.2025	As at 31.3.2024
Revenue	0.00	0.00
Profit/(loss) for the year after tax	18.88	354.67
Other Comprehensive income for the year	0.00	0.00
Total comprehensive income for the year	18.88	354.67
Dividend received from the subsidiary during the year	0.00	0.00

The above Profit/(loss) for the year include the followings:

Particulars	As at 31.3.2025	As at 31.3.2024
Depreciaton and amortization	0.00	0.40
Interest income	77.58	46.06
Interest expenses	21.14	4.310
Income tax expenses (income)	10.02	63.00

Financial Information of "Bhilwara Jaipur Toll Road Private Limited"

Particulars	As at 31.3.2025	As at 31.3.2024
Non current Assets	36514.50	36514.50
Current Assets	3930.10	4411.49
Non current liabilities	0.00	0.00
Current Liability	31089.51	31571.84
Net Assets	9355.09	9354.15
Total No of shares	7225092.00	7225092.00
Equity value per share	129.48	129.47
%age of holding in Subsidiary	51.28%	51.28%
Holding In amount	4797.29	4796.81

The Above Amount of assets and liabilities include the following:

Particulars	As at 31.3.2025	As at 31.3.2024
Cash and Cash Equivalents	0.39	518.25
Current Financial Liabilities (excluding trade and other payable and provisions)	6024.00	6492.80
Non-Current financial Laibilities (excluding trade and other payable and provisions)	0.00	0.00

Particulars	As at 31.3.2025	As at 31.3.2024
Revenue	0.00	0.00
Profit/(loss) for the year	0.94	15.90
Other Comprehensive income for the year	0.00	0.00
Total comprehensive income for the year	0.94	15.90
Dividend received from the subsidiary during the year	0.00	0.00

The above Profit/(loss) for the year include the followings:

Particulars	As at 31.3.2025	As at 31.3.2024
Depreciaton and amortization	0.00	0.00
Interest income	0.94	15.90
Interest expenses	0.00	0.00
Income tax expenses (income)	0.00	0.00

Financial Information of "Gurha Thermal Power Company Private Limited"

Particulars	As at 31.3.2025*	As at 31.3.2024*
Non current Assets	1988.24	1988.24
Current Assets	0.02	0.02
Non current liabilities	2243.40	1939.04
Current Liability	44.53	44.51
Net Worth	-299.67	4.71
Total No of shares	50000.00	50000.00
Equity value per share	-599.34	9.42
%age of holding in joint venture	50%	50%
%age of holding in joint venture amount	-299.67	4.71

The Above Amount of assets and liabilities include the following:

Particulars	As at 31.3.2025*	As at 31.3.2024*
Cash and Cash Equivalents	0.02	0.02
Current Financial Liabilities (excluding trade and other payable and provisions)	0.00	0.00
Non-Current financial Liabilities (excluding trade and other payable and provisions)	2243.40	1939.04

Particulars	As at 31.3.2025*	As at 31.3.2024*
Revenue	0.00	0.00
Profit/(loss) for the year	-304.37	-0.15
Other Comprehensive income for the year	0.00	0.00
Total comprehensive income for the year	-304.37	-0.15
Dividend received from the subsidiary during the year	0.00	0.00

The above Profit/(loss) for the year include the followings:

Particulars	As at 31.3.2025*	As at 31.3.2024*
Depreciaton and amortization	0.00	0.00
Interest income	0.00	0.00
Interest expenses	304.00	0.00
Income tax expenses (income)	0.00	0.00

Financial Information of "Mega Equitas Private Limited"

(Joint Venture by Company's Subsidiary High Terrace Realty Private Limited)

Particulars	As at 31.3.2025	As at 31.3.2024
Non current Assets	0.00	0.00
Current Assets	3155.96	3214.26
Non current liabilities	0.00	10.00
Current Liability	3.89	37.84
Net Assets	3152.07	3166.42
Total No of shares	10000.00	10000.00
Equity value per share	3152.07	3166.42
%age of holding in joint venture	40.63%	40.63%
Holding In amount	1280.69	1286.52

The Above Amount of assets and liabilities include the following:

Particulars	As at 31.3.2025	As at 31.3.2024
Cash and Cash Equivalents	290.28	16.33
Current Financial Liabilities (excluding trade and other payable and provisions)	0.00	0.00
Non-Current financial Laibilities (excluding trade and other payable and provisions)	0.00	10.00

Particulars	As at 31.3.2025	As at 31.3.2024
Revenue	0.00	0.00
Profit/(loss) for the year	-14.35	42.20
Other Comprehensive income for the year	0.00	0.00
Total comprehensive income for the year	-14.35	42.20
Dividend received from the joint venture during the year	0.00	0.00

The above Profit/(loss) for the year include the followings:

Particulars	As at 31.3.2025	As at 31.3.2024
Depreciaton and amortization	0.00	0.00
Interest income	0.00	68.20
Interest expenses	0.23	4.74
Income tax expenses	13.47	6.80

Statement pursuant to first proviso to sub-section (3) of section 129 of the Companies Act 2013, read with rule 5 of Companies (Accounts) Rules, 2014 in the prescribed Form AOC-1 relating to subsidiary companies.

SALIENT FEATURES OF FINANCIAL STATEMENTS OF SUBSIDIARY / ASSOCIATES / JOINT VENTURES AS PER COMPANIES ACT, 2013

PART “A”: SUBSIDIARIES

(Rs. In Lacs.)

NAME OF SUBSIDIARY	Om Metal Consortium Private Limited	High Terrace Realty Private Limited	Worship Infraprojects Private Limited	Gujrat Warehousing Private Limited	Bihar Logistics Pvt Ltd	Bhilwara Jaipur Toll Road P. Ltd
Share Capital	235.29	1.00	1.00	1.92	1.00	722.51
Reserves & Surplus	-664.18	1553.91	887.10	1079.53	-102.29	8632.57
Total Assets	31860.96	1585.96	2915.03	1104.26	1624.01	40444.60
Total Liabilities	32289.86	31.05	2026.93	22.80	1725.30	31089.51
Investment	0.25	1191.06	38.90	0.00	0.00	0.20
Total Income	6218.08	151.00	4209.54	77.58	0.00	0.94
Profit Before Taxation	-1123.20	150.47	3.17	28.90	-3.92	0.94
Share of Profit/loss of Joint Venture & Associates	0.00	-5.83	0.00	0.00	0.00	0.00
Provision For Taxation	0.00	0.00	-37.66	10.02	0.00	0.00
Deferred Tax	-730.00	0.00	-172.36	0.00	0.00	0.00
Profit After Taxation	-393.20	144.64	213.19	18.88	-3.92	0.94
Proposed Dividend	0.00	0.00	0.00	0.00	0.00	0.00
% Of Shareholding	100.00%	100.00%	100.00%	99.00%	99.00%	51.28%

PART “B”: ASSOCIATES AND JOINT VENTURES

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures.

(Rs. in Lacs)

S r. N o.	Name of Associat es/Joint Venture s	Latest audited Balance sheet Date	Shares of Associate/Joint Ventures held by the company on the year end			Net worth attribut able to shareho lding as per latest audited Balance sheet	Profit/Loss for the year		Desc ripti on of how there is signi fican t influ ence s	Reas on why the asso ciat e/ Join t vent ure is not cons olida ted
			No. of share s	Amount of Invest ment in Associa tes/ Joint Venture	Exte nd of Holdi ng %		Cons idere d in cons olida tion	Not conside red in consoli dation		
1	Gurha Thermal Power Co. Limited	31-03.2025	25000	2.50	50.00 %	-149.84	0.00	-304.37	Joint Venture	
2	Mega Equitas Private Limited	31-03.2025	4063	1165.44	40.63 %	1280.69	-5.83	-8.52	Joint Venture	

**For and on behalf of
Board of Directors**

Dharam Prakash Kothari (Chairman) DIN: 00035298	Sunil Kothari (Vice Chairman) DIN: 00220940	Vikas Kothari (MD & CEO) DIN: 00223868
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S.K. Jain (CFO)	Reena Jain (C.S.)
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Place: Delhi

Dated: 30.05.2025