OM INFRA LIMITED

(Formerly known as OM METALS INFRAPROJECTS LIMITED)

CIN: L27203RJ1971PLC003414

Regd. Office: 3rd Floor, A-Block, Om Tower, Church Road, M.I. Road, Jaipur-302001
Tel:+91-141-2996488
Website: www.ommetals.com E-Mail Id: info@ommetals.com

Date: 14th November, 2026

To,

Corporate Service Department, Bombay Stock Exchange, Phiroze Jeejeebhy 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

Dear Sir,

Sub: Un-audited Financial Results for the quarter and half year ended 30th September 2026

With reference to the above captioned subject, we would like to inform you that at the Board Meeting held today on 14th November, 2026, the Board has inter-alia considered, approved and taken on record the standalone and Consolidated Un-audited Financial Results for the quarter and half year ended 30th September, 2026.

Accordingly, we are enclosing herewith the copy of approved un-audited financial results along with copy of Limited Review Report issued by Statutory Auditors of the Company for the Quarter and half year ended 30th September, 2026.

Further, the Board Meeting commenced at 4:00 P.M. and concluded at 4:22 P.M.

Kindly take the same on your records.

Thanking You
Yours faithfully

For **Om Infra Limited**

Vikas Kothari
Managing Director & CEO
DIN: 00223868

PART I **STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026**

(Rs. In lacs)

S. No.	PARTICULARS	QUARTER ENDED			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		STANDALONE					
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(unaudited)	(Audited)
		(1)	(2)	(3)	(4)	(5)	(6)
1	Income						
	a) Revenue from operations						
	b) Other income	12441.370	12070.61	11123.360	24512.180	21101.060	46842.36
	Total income	289.960	265.81	122.090	555.570	628.950	1627.67
		12731.330	12336.42	11245.450	25067.750	21730.010	48470.05
2	Expenses						
	(a) Cost of materials consumed						
	(b) Purchases of stock-in-trade	4525.390	4893.86	5353.320	9419.250	10273.130	18701.12
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.000	0.00			8.990	42.61
	(d) Employee benefits expense	-1805.550	-731.99	-328.630	-2537.540	-895.340	-216.98
	(e) Finance costs	1191.950	1110.33	1013.810	2302.190	2043.390	4238.76
	(f) Depreciation and amortisation expense	577.570	438.87	466.439	1016.440	939.950	1869.15
	(g) Other expenses	153.460	105.64	111.048	259.100	220.960	479.10
	Total Expenses	7399.150	5886.33	4438.617	13085.480	8991.740	20985.69
3	Total Profit before exceptional items and tax	12041.680	11504.04	11056.204	23545.929	21402.750	49129.49
4	Exceptional items	689.450	832.36	189.246	1521.830	247.260	2340.66
5	Total Profit before tax						
6	Tax expenses	689.450	832.36	189.246	1521.830	247.260	2340.66
	Current Tax						
	Deferred tax	1130.780	0.13	176.660	1130.910	135.630	267.63
	Total Tax Exp.	-649.090	-350.60	-629.956	-999.690	-630.010	-167.66
7	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	481.690	-350.73	-453.336	130.960	-494.380	100.08
8	Net Profit Loss for the period from continuing operations						
9	Profit (loss) from discontinued operations before tax	207.760	1183.11	642.582	1390.870	741.640	2180.48
10	Tax expense of discontinued operations		0.000				0.00
11	Net profit (loss) from discontinued operation after tax						0.00
		207.760	1183.11	642.582	1390.870	741.640	2180.48
12	Share of profit (loss) of associates and joint ventures accounted for using equity method						
13	Total profit (loss) for period	207.760	1183.11	642.582	1390.870	741.640	2180.48
14	Other comprehensive income net of taxes	-1.820	-0.21	-32.750	-2.030	-71.030	-32.52
15	Total Comprehensive Income for the period	205.940	1182.90	609.832	1388.840	670.610	2147.96
16	Total profit or loss, attributable to						
	Profit or loss, attributable to owners of parent	207.760	1183.11	642.582	1390.870	741.640	2180.48
	Total profit or loss, attributable to non-controlling interests						
17	Total Comprehensive Income for the period attributable to						
	Comprehensive income for the period attributable to owners of parent	205.940	1182.90	609.832	1388.840	670.610	2147.96
	Total comprehensive income for the period attributable to owners of parent non-controlling interests						
18	Details of equity share capital						
	Paid-up equity share capital						
	Face value of equity share capital	963.04	963.04	963.040	963.040	963.040	963.04
19	Details of debt securities	1.00	1.00	1.00	1.000	1.00	1.00
	Reserves excluding revaluation reserve						
20	Earnings per share	79408.67	79984.25	77024.050	79408.670	77024.050	79501.38
	Earnings per equity share for continuing operations						
	Basic earnings (loss) per share from continuing operations						
	Diluted earnings (loss) per share from continuing operations	0.21	1.23	0.63	1.44	0.70	2.23
	Earnings per equity share for discontinued operations	0.21	1.23	0.63	1.44	0.70	2.23
	Basic earnings (loss) per share from discontinued operations						
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
21	Earnings per equity share	0.00	0.00	0.00	0.00	0.00	0.00
	Basic earnings (loss) per share from continuing and discontinued operations						
	Diluted earnings (loss) per share from continuing and discontinued operations	0.21	1.23	0.63	1.44	0.70	2.23
22	Debt Equity Ratio	0.21	1.23	0.63	1.44	0.70	2.23
23	Debt Service Coverage Ratio		0.02	0.030	0.03	0.030	0.03
24	Interest Service Coverage Ratio		0.74	0.450	1.085	0.450	1.26
25	Disclosure of notes on financial results		3.23	1.280	2.28	1.280	2.28
Note:							

The above Reviewed Results for Quarter and Half year ended 30th September 2026 have been reviewed by audit committee and approved by the board of Directors at their respective meeting held on 14th November 2026. The above Results have been reviewed by the statutory auditors of the company, as required under Regulation 33 of SEBI(Listing obligations & Disclosure Requirements) Regulations 2015.

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

3 Figures for the quarters ended 30th Sep, 2026 and 30th" Sep, 2025 are the balancing figures between the unaudited figures for the half year ended on that date and the published, unaudited yearto-date figures upto the end of 1st quarter of the respective financial year.

4 The execution and consequent turnover of JJM projects in UP and Rajasthan have been significantly affected by delays in the availability of designated water sources and obtaining requisite forest clearances, compounded by delays in the release of funds by the Project Authority. These external constraints have impacted the pace of project execution and deferred the envisaged turnover.

For Om Infra Ltd.

Vikas Kothari
DIN: 00223868
Managing Director

Place : Mumbai

Date : 14-11-2026

Standalone Segment wise Revenue, Results and Capital Employed

(Rs. in lacs)

S.No.	PARTICULARS	QUARTER ENDED			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Standalone					
		Unaudited					Audited
1	**Segment Revenue**						
	(net sale/income from each segment should be disclosed)						
1	Engineering	12410.37	11933.37	11123.36	24343.74	20962.56	46842.38
2	Real Estate	31.00	137.44		168.44	138.50	323.24
3	Others	0.00					0.00
	Total segment revenue	12441.37	12070.81	11123.36	24512.18	21101.06	47165.62
	Less: Inter segment revenue						
	Revenue from operations	12441.37	12070.81	11123.36	24512.18	21101.06	47165.62
2	**Segment Result**						
	Profit (+) / Loss (-) before tax and interest from each segment						
1	Engineering	1286.42	1259.57	711.58	2545.99	1260.92	4424.84
2	Real Estate	-19.41	11.68	-53.90	-7.73	-93.78	-185.13
3	Others	0.00		0.00		0.00	0.00
	Total Profit before tax	1267.01	1271.25	657.68	2538.26	1167.14	4239.71
	i. Finance cost	577.57	438.87	468.44	1016.44	939.88	1699.15
	ii. Other unallocable expenditure net off unallocable income						
	Profit before tax	689.44	832.38	189.24	1521.82	247.26	2340.56
3	**Segment Asset-Segment Libility**						
	Segment Asset						
1	Engineering	106048.54	111206.87	104859.58	106048.54	104859.58	108067.81
2	Real Estate	4158.04	4188.62	4434.94	4158.04	4434.94	4300.16
3	Others	0.00	0.00	0.00		0.00	0.00
	Total Segment Asset	110206.58	115395.49	109294.52	110206.58	109294.52	112367.97
	Un-Allocable Assets						
	Net Segment Assets	110206.58	115395.49	109294.52	110206.58	109294.52	112367.97
4	**Segment Liabilities**						
	Segment liabilities						
1	Engineering	28652.40	33543.95	29998.19	28652.40	29998.19	31625.47
2	Real Estate	1182.47	1204.25	1309.24	1182.47	1309.24	1278.10
3	Others	0.00	0.00	0.00		0.00	0.00
	Total Segment Liabilities	29834.87	34748.20	31307.43	29834.87	31307.43	32903.57
	Un-allocable Liabilities						
	Net Segment Liabilities	29834.87	34748.20	31307.43	29834.87	31307.43	32903.57
	Disclosure of Notes on Segments						

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

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

For Om Infra Ltd.

Vikas Kothari
DIN: 00223868
Managing Director

Place : Mumbai

Date : 14-11-2026

Date :

Statement of Standalone Assets & Liabilities as at 30th September, 2026

(Rs. In Lacs)

Particulars	Standalone	
	As at 30th september, 2026 (Unaudited)	As at 31st March, 2026 (Audited)
Assets		
Non-current assets		
Property, plant and equipment	4907.49	5056.14
Capital work-in-progress	187.34	148.64
Investment property	5836.94	5829.08
Goodwill	0.00	0.00
Other intangible assets	0.00	0.00
Intangible assets under development	0.00	0.00
Biological assets other than bearer plants	0.00	0.00
Investments accounted for using equity method	0.00	0.00
Non-current financial assets		
Non-current investments	13978.30	15664.44
Trade receivables, non-current	0.00	0.00
Loans, non-current	24381.07	24878.77
Other non-current financial assets	1102.09	742.57
Total non-current financial assets	**39461.46**	**41285.78**
Deferred tax assets (net)		0.00
Other non-current assets	1397.74	1467.58
Total non-current assets	**51790.97**	**53787.22**
Current assets		
Inventories	13800.63	10955.07
Current financial asset		
Current investments	0.00	0.00
Trade receivables, current	28407.25	30764.51
Cash and cash equivalents	70.46	1802.96
Bank balance other than cash and cash equivalents	5959.80	5672.23
Loans, current	6033.93	6032.62
Other current financial assets	33.51	65.48
Total current financial assets	**54305.60**	**44337.80**
Current tax assets (net)	880.06	1462.80
Other current assets	3229.93	1825.08
Total current assets	**58415.61**	**58580.75**
Non-current assets classified as held for sale		
Regulatory deferral account debit balances and related deferred tax Assets		
Total assets	**110206.58**	**112367.97**

Equity and liabilities		
Equity		
Equity attributable to owners of parent		
equity share capital	963.04	963.04
Other equity	79408.67	78501.36
Total equity attributable to owners of parent	**80371.71**	**79464.40**
Non controlling interest		
Total equity	**80371.71**	**79464.40**
Liabilities		
Non-current liabilities		
Non-current financial liabillties		
Borrowings, non-current	697.75	694.47
Trade payables, non-current	0.00	0.00
Other non-current financial liabilities	1333.12	2983.73
Total non-current financial liabilities	**2030.87**	**3678.20**
Provisions, non-current	182.10	107.14
Deferred tax liabilities (net)	2788.78	3789.55
Deferred government grants, Non-current	0.00	0.00
Other non-current liabilities	641.40	1355.27
Total non-current liabilities	**5643.15**	**8930.16**
Current liabilities		
Current financial liabilities		
Borrowings, current	9152.22	8354.73
Trade payables, current	7918.18	10058.06
Other current financial liabilities	2711.80	2179.32
Total current financial liabilities	**19782.20**	**20592.11**
Other current liabilities	4409.52	3204.87
Provisions, current	0.00	74.96
Current tax liabilities (Net)	0.00	101.47
Deferred government grants, Current		
Total current liabilities	**24191.72**	**23973.41**
Liabilities directly associated with assets in disposal group classified as held for sale		
Regulatory deferral account credit balances and related deferred tax liability		
Total liabilities	**29834.87**	**32903.57**
Total equity and liabilites	**110206.58**	**112367.97**

For Om Infra Ltd.

Vikas Kothari
DIN: 00223868
Managing Director

Place : Mumbai

Date : 14-11-2026

Standalone Cash Flow Statement, Indirect

PARTICULARS	Six Months Ended Standalone	
	30-09-2026	31-03-2026
	Unaudited	
Statement of cash flows		
Whether cash flow statement is applicable on company	Yes	Yes
Cash flows from used in operating activities		
Profit before tax	1081.64	2340.57
Adjustments for reconcile profit (loss)		
Adjustments for finance costs	1016.44	1699.14
Adjustments for decrease (increase) in inventories	-2405.38	-555.54
Adjustments for decrease (increase) in trade receivables, current	2357.27	-2450.59
Adjustments for decrease (increase) in trade receivables, non-current		
Adjustments for decrease (increase) in other current assets	-1356.55	-468.93
Adjustments for decrease (increase) in other non-current assets	69.83	-572.19
Adjustments for other financial assets, non-current	-359.53	-20.10
Adjustments for other financial assets, current	31.97	-1.40
Adjustments for other bank balances	-287.57	-439.21
Adjustments for increase (decrease) in trade payables, current	-2139.88	-1958.37
Adjustments for increase (decrease) in trade payables, non-current		
Adjustments for increase (decrease) in other current liabilities	1166.36	467.90
Adjustments for increase (decrease) in other non-current liabilities	-713.88	1355.27
Adjustments for depreciation and amortisation expense	260.10	479.10
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		
Adjustments for provisions, current		
Adjustments for provisions, non-current		
Adjustments for other financial liabilities, current	532.48	191.79
Adjustments for other financial liabilities, non-current		
Adjustments for unrealised foreign exchange losses gains		
Adjustments for dividend income	0.00	
Adjustments for interest income	0.00	
Adjustments for share-based payments		
Adjustments for fair value losses (gains)	2.84	
Adjustments for undistributed profits of associates		
Other adjustments for which cash effects are investing or financing cash flow		
Other adjustments to reconcile profit (loss)		
Other adjustments for non-cash items	0.00	104.72
Share of profit and loss from partnership firm or association of persons or limited liability partnerships		-3.77
Total adjustments for reconcile profit (loss)	-1835.60	-1972.18
Net cash flows from (used in) operations	-753.86	368.39
Dividends received	-0.05	-0.05
Interest paid		
Interest received	-152.15	-504.03
Income taxes (paid) refund	-649.53	620.59
Other inflows (outflows) of cash		
Net cash flows from (used in) operating activities	-1555.59	484.90
Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses		
Cash flows used in obtaining control of subsidiaries or other businesses		
Other cash receipts from sales of equity or debt instruments of other entities		
Other cash payments to acquire equity or debt instruments of other entities		

Other cash receipts from sales of interests in joint ventures	0.00	
Other cash payments to acquire interests in joint ventures		0.00
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	1690.18	
Cash payment for investment in partnership firm or association of persons or limited liability partnerships		1702.66
Proceeds from sales of property, plant and equipment		3.05
Purchase of property, plant and equipment	-162.43	-674.99
Proceeds from sales of investment property		0.00
Purchase of investment property		0.00
Proceeds from sales of intangible assets		0.00
Purchase of intangible assets		0.00
Proceeds from sales of intangible assets under development		0.00
Purchase of intangible assets under development		0.00
Proceeds from sales of goodwill		0.00
Purchase of goodwill		0.00
Proceeds from biological assets other than bearer plants		0.00
Purchase of biological assets other than bearer plants		0.00
Proceeds from government grants		0.00
Proceeds from sales of other long-term assets		0.00
Purchase of other long-term assets		0.00
Cash advances and loans made to other parties		0.00
Cash receipts from repayment of advances and loans made to other parties	496.39	2.99
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00	
Cash receipts from future contracts, forward contracts, option contracts and swap contracts		
Dividends received	0.05	0.05
Interest received	146.72	493.17
Income taxes paid (refund)	0.00	
Other inflows (outflows) of cash	0.00	
Net cash flows from (used in) investing activities	**2170.91**	**-1878.29**
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries		
Payments from changes in ownership interests in subsidiaries		
Proceeds from issuing shares		
Proceeds from issuing other equity instruments		
Payments to acquire or redeem entity's shares		
Payments of other equity instruments		
Proceeds from exercise of stock options		
Proceeds from issuing debentures notes bonds etc		
Proceeds from borrowings	800.77	1613.47
Repayments of borrowings	0.00	-334.70
Payments of finance lease liabilities		
Payments of lease liabilities	-9.00	-13.50
Dividends paid	-481.52	-385.26
Interest paid	-1014.86	-1895.29
Income taxes paid (refund)	0.00	
Other inflows (outflows) of cash	-1643.19	1661.36
Net cash flows from (used in) financing activities	**-2347.80**	**646.08**
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**-1732.48**	**-747.31**
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents		0.00
Net increase (decrease) in cash and cash equivalents	**-1732.48**	**-747.31**
Cash and cash equivalents cash flow statement at beginning of period	1802.96	2550.27
Cash and cash equivalents cash flow statement at end of period	**70.48**	**1802.96**

For Om Infra Ltd.

Vikas Kothari
DIN: 00223888
Managing Director

Place : Mumbai

Date : 14-11-2026

Other Comprehensive Income (Standalone)			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2026	01-04-2026
B	Date of end of reporting period	30-09-2026	30-09-2026
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Gain/(Loss) on Re-measurement of the net defined benefit plans	0.00	0.00
	Equity Instruments through Other comprehensive income	-3.14	-2.84
	Total Amount of items that will not be reclassified to profit and loss	-3.14	-2.84
2	Income tax relating to items that will not be reclassified to profit or loss	0.90	0.81
3	Amount of items that will be reclassified to profit and loss		
	Changes in Foreign Currency Monetary Item translation difference account(FCMITDA)	0.00	0.00
	Total Amount of items that will be reclassified to profit and loss	0.00	0.00
4	Income tax relating to items that will be reclassified to profit or loss		0.00
5	Total Other comprehensive income	-2.24	-2.03

For Om Infra Ltd.

Vikas Kothari
DIN: 00223668
Managing Director

Place : Mumbai

Date : 14-11-2026

Om Infra Limited
Ratios Standalone

Ratios	Numerator	Denominator	Current Period	Previous Period
Current Ratio	Total Current Assets	Total Current Liabilities	2.41	2.44
Debt-equity ratio	Total Debt	Total Equity-OCI Reserve	0.03	0.03
Debt-service coverage ratio	Earnings before Interest, Tax and Exceptional Items	Interest Expense + Principal Repayments made during the year for long term loans	1.07	1.26
Return on Equity ratio %	Profit After Tax	Average of Net worth	1.74%	2.77%
Inventory Turnover ratio	Cost of Goods Sold (Cost of Material Consumed + Purchases + Changes in Inventory + Manufacturing Expenses)	Average of opening & Closing Inventory	1.46	3.40
Trade Receivable turnover ratio	Revenue from operation	Average of opening & Closing Trade receivable	0.83	1.59
Trade Payable turnover ratio	Cost of Materials Consumed (after adjustment of RM Inventory) +Purchases of Stock-in-Trade + Other Expenses	Average of opening & Closing Trade payable	1.26	1.98
Net Capital Turnover ratio	Revenue from operation	Working Capital (Current Assets - Current Liabilities)	0.72	1.35
Net Profit Ratio %	Profit After Tax (after exceptional items)	Revenue from operation	5.67%	4.65%
Return on Capital Employed %	Profit Before Tax+Finance Cost	Average Capital employed*	2.84%	4.87%
Return On Investment %	Income from Investments	Average Total Investment	0.01%	0.24%

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

For Om Infra Ltd.

Vikas Kothari
DIN: 00223868
Managing Director

Place : Mumbai Place : New Di

Date : 14-11-2026

Independent Auditor's Review Report on Standalone unaudited financial results for the quarter and Half Year ended on 30th September,2026, of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

LIMITED REVIEW REPORT

To the Board of Directors of

Om Infra Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Om Infra Limited (hereinafter referred to as "the Company") which includes the interim financial results of 7 joint operations consolidated on proportionate basis for the quarter and Six months ended on September 30th, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended the listing regulations.

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

KHANDELWAL BADAYA & Co. FRN-016506C JAIPUR CHARTERED ACCOUNTANTS

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

4. The Statement includes unaudited interim financial results of the following Joint operations:

S.no.	Joint Operation Name
1.	SPML-OM METALS (JV) Ujjain (100%)
2.	Omil-JV Shahpurkhandi (98%)
3.	OMIL - WIPL JV ISARDA (50%)
4.	OMIL+JSC-(JV) Kameng (60%)
5.	OMIL-JWIL-VKMCPL (JV) (51%)
6.	HCC-OMIL JV (50%)
7.	BRCCPL-OMIL-DARA JV (59%)

5. Based on our review of the Statement conducted as stated above, nothing has come to our attention except matters specified in paragraph 6 to 7 that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The interim financial results of two joint operations in which the Company holds an interest have not been made available to us. The accompanying Statement includes their audited Balance Sheet figures as at 31st March, 2026 but not their results of operations (Profit & Loss account) for the quarter and half year ended 30th September, 2026. Our conclusion is modified accordingly.

7. The Company holds numerous inventory items stored across various sites spread over different geographical areas. In view of the volume of stock items and the dispersed nature of these locations, we were unable to verify the quantity and valuation of inventory as at 30th September, 2026 through the review procedures ordinarily applicable to a limited review. Accordingly, we are unable to comment upon the consequential impact, if any, on the accompanying Statement. Our conclusion is modified in respect of the said matter.

KHANDELWAL BADAYA & Co. FRN-016506C JAIPUR CHARTERED ACCOUNTANTS

8. The standalone financial results of the Company for the half year ended September 30, 2026 have been reviewed by us. The standalone financial statements for the year ended March 31, 2026 were audited by the predecessor statutory auditors, Ravi Sharma & Co., who expressed a modified opinion thereon vide their report dated 13th May, 2026.

9. During the current financial year, the Company has written off sundry balances amounting to ₹165.21 lakhs, which had been erroneously recognised as an asset in the financial statements of the previous financial year. The said balances have been written off during the current year.

10. The figures for the quarter ended September 30, 2026, represent the balancing figures between the reviewed figures for the half year ended September 30, 2026, and the published unaudited year-to-date figures up to June 30, 2026, being the first quarter of the current financial year, which were subjected to limited review by us.

For Khandelwal Badaya & Co.
Chartered Accountants
FRN: 016506C



CA Deepak Khandelwal
Partner
M. No. 414157
UDIN: 26414157RNFBPC5077
Place: Delhi
Date: 14.11.2026

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMEER 2026

PART I

(Rs. In lacs)

S. No.	PARTICULARS	QUARTER ENDED			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Consolidated					
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(unaudited)	(Audited)
		(1)	(2)	(3)	(4)	(5)	(6)
1	**Income**						
	a) Revenue from operations	13993.63	12438.61	12379.47	26430.24	22813.59	50005.60
	b) Other income	340.11	314.52	155.06	654.63	679.97	1788.80
	Total Income	14333.74	12751.13	12534.53	27084.87	23493.26	51794.40
2	**Expenses**						
	(a) Cost of materials consumed	4861.84	4929.28	5470.09	9591.12	10556.58	19127.24
	(b) Purchases of stock-in-trade	0.00	0.00	0.00		8.99	42.61
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	21.89	-449.70	825.75	-427.81	387.58	2131.97
	(d) Employee benefits expense	1235.47	1167.52	1061.20	2402.99	2127.03	4409.26
	(e) Finance costs	506.44	433.32	466.88	939.76	930.07	1916.36
	(f) Depreciation and amortisation expense	153.99	107.18	111.82	261.17	222.50	452.17
	(g) Other expenses	7543.54	5775.92	4551.79	13319.46	9136.95	21471.32
	Total Expenses	14183.17	11963.52	12280.53	26146.69	23379.79	49550.93
3	**Total Profit before exceptional items and tax**	150.57	787.61	254.00	938.18	114.56	2243.47
4	Exceptional items						
5	**Total Profit before tax**	150.57	787.61	254.00	938.18	114.56	2243.47
6	Tax expenses						
	Current Tax	952.78	0.13	353.32	952.91	312.29	449.52
	Deferred tax	282.77	-357.89	-799.87	-75.11	-799.86	-292.36
	Total Tax Exp.	1235.55	-357.75	-446.55	877.80	-487.59	157.54
7	Net movement in regulatory deferral account balances related to profit or loss and the related						
8	**Net Profit Loss for the period from continuing operations**	-1084.98	1145.36	700.55	60.38	602.15	2085.93
9	Profit (loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00	0.00
10	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
11	**Net profit (loss) from discontinued operation after tax**	0.00	0.00	0.00	0.00	0.00	0.00
12	Share of profit (loss) of associates and joint ventures accounted for using equity method						
13	**Total profit (loss) for period**			0.00		0.00	
14	Other comprehensive income net of taxes	-1084.98	1145.36	700.55	60.38	602.15	2085.93
15	**Total Comprehensive Income for the period**	-1.82	-0.21	-32.75	-2.03	-71.03	-32.52
16	**Total profit or loss, attributable to**	-1086.80	1145.15	667.80	58.35	531.12	2023.41
	Profit or loss, attributable to owners of parent	-1401.18	1145.30	629.52	-255.79	531.05	2055.93
	Total profit or loss, attributable to non-controlling	0.00	-0.03	0.00	-0.03	0.07	
17	**Total Comprehensive Income for the period attributable to**						
	Comprehensive income for the period attributable	-1086.63	1145.18	667.87	58.35	531.12	2023.41
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.03	-0.03	-0.07	0.00	0.00	0.00
18	**Details of equity share capital**						
	Paid-up equity share capital	903.04	903.04	903.04	903.04	903.04	903.04
	Face value of equity share capital	1.00	1.00	1.00	1.00	1.00	1.00
19	**Details of debt securities**						
	Reserves excluding revaluation reserve	74536.01	76418.63	73781.14	74536.01	73781.14	76273.45
20	**Earnings per share**						
	Earnings per equity share for continuing operations						
	Basic earnings (loss) per share from continuing operations	-1.13	1.19	0.69	0.061	0.55	2.10
	Diluted earnings (loss) per share from continuing operations	-1.13	1.19	0.69	0.061	0.55	2.10
	Earnings per equity share for discontinued operations						
	Basic earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.000	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.000	0.00	0.00
21	**Earnings per equity share**						
	Basic earnings (loss) per share from continuing and discontinued operations	-1.13	1.19	0.69	0.061	0.55	2.10
	Diluted earnings (loss) per share from continuing and discontinued operations	-1.13	1.19	0.69	0.06	0.55	2.10
22	Debt Equity Ratio		0.13	0.04		0.04	0.11
23	Debt Service Coverage Ratio		0.72	0.40		0.40	1.22
24	Interest Service Coverage Ratio		3.16	1.12		1.12	2.16
25	**Disclosure of notes on financial results**						
Note:							

1 The above audited Results for Quarter and Half year ended 30th September 2026 have been reviewed by audit committee and approved by the board of Directors at their respective meeting held on 14th November 2026. The above Results have been audied by the statutory auditors of the company, as required under Regulation 33 of SEBI(Listing obligations & Disclosure Requirements) Regulations 2015. The Limited Review Report of the statutory auditor is qualified on certain matters.

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

3 Figures for the quarters ended 30th Sep, 2026 and 30th" Sep, 2025 are the balancing figures between the unaudited figures for the half year ended on that date and the published, unaudited yearto-date figures upto the end of 1st quarter of the respective financial year.

4 The execution and consequent turnover of JJM projects in UP and Rajasthan have been significantly affected by delays in the availability of designated water sources and obtaining requisite forest clearances, compounded by delays in the release of funds by the Project Authority. These external constraints have impacted the pace of project execution and deferred the envisaged turnover.

For Om Infra Ltd.

Vikas Kothari
DIN: 00223868
Managing Director

Place : Mumbai

Date : 14-11-2026

Consolidated Segment wise Revenue, Results and Capital Employed

S.No.	PARTICULARS	QUARTER ENDED			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Consolidated					
		Unaudited					Audited
1	**Segment Revenue**						
	(net sale/income from each segment should be disclosed)						
1	Engineering	12428.33	11953.57	11125.98	24381.90	20982.85	46554.98
2	Real Estate	1565.30	483.04	1253.49	2048.34	1830.74	3450.62
3	Others	0.00		0.00	0.00	0.00	0.00
4	Road Project	0.00		0.00	0.00	0.00	0.00
	Total segment revenue	**13993.63**	**12436.61**	**12379.47**	**26430.24**	**22813.59**	**50005.60**
	Less: Inter segment revenue						
	Revenue from operations	**13993.63**	**12436.61**	**12379.47**	**26430.24**	**22813.59**	**50005.60**
2	**Segment Result**						
	Profit (+) / Loss (-) before tax and interest from each segment						
1	Engineering	1297.12	1266.28	725.42	2563.40	1274.50	4418.17
2	Real Estate	-582.78	-42.70	-11.56	-625.48	-221.09	-277.67
3	Others	2.65	-2.65	0.00		0.00	-10.90
4	Road Project	0.00	0.00	0.02		0.22	0.23
	Total Profit before tax	**716.99**	**1220.93**	**713.88**	**1937.92**	**1053.63**	**4129.83**
	i. Finance cost	566.44	433.32	459.88	999.76	939.07	1916.36
	ii. Other unallocable expenditure net off unallocable income						
	Profit before tax	**150.55**	**787.61**	**254.01**	**938.16**	**114.56**	**2213.47**
3	**Segment Asset-Segment Libility**						
	Segment Asset						
1	Engineering	69329.07	71606.32	68624.67	69329.07	68624.67	68459.41
2	Real Estate	32641.04	34145.02	35986.61	32641.04	35986.61	34787.11
3	Others	0.00	2721.15	0.00	0.00	0.00	2722.76
4	Road Project	40460.74	40460.74	40456.04	40460.74	40456.04	40460.41
	Total Segment Asset	**142430.85**	**149133.23**	**145067.32**	**142430.85**	**145067.32**	**146429.69**
	Un-Allocable Assets						
	Net Segment Assets	**142430.85**	**149133.23**	**145067.32**	**142430.85**	**145067.32**	**146429.69**
4	**Segment Liabilities**						
	Segment liabilities						
1	Engineering	5474.14	9856.09	7343.91	5474.14	7343.91	1982.95
2	Real Estate	30037.95	29035.50	31878.50	30037.95	31878.50	30784.06
3	Others	0.00	1754.54	0.00	0.00	0.00	1753.50
4	Road Project	31105.43	31105.43	31100.73	31105.43	31100.73	31105.10
	Total Segment Liabilities	**66617.52**	**71751.56**	**70323.14**	**66617.52**	**70323.14**	**65625.61**
	Un-allocable Liabilities						
	Net Segment Liabilities	**66617.52**	**71751.56**	**70323.14**	**66617.52**	**70323.14**	**65625.61**
	Disclosure of Notes on Segments						

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

For Om Infra Ltd.

Vikas Kothari
DIN: 00223868
Managing Director

Place : Mumbai

Date : 14-11-2026

Statement of Consolidated Assets & Liabilities as at 30th September, 2026

Particulars	(Rs. In Lacs) Consolidated	
	As at 30th September, 2026 (Unaudited)	As at 31st March, 2026 (Audited)
Assets		
Non-current assets		
Property, plant and equipment	7020.48	7170.20
Capital work-in-progress	263.52	224.83
Investment property	5836.94	5829.08
Goodwill	352.90	352.90
Other intangible assets	36499.44	36499.43
Intangible assets under development	0.00	0.00
Biological assets other than bearer plants	0.00	0.00
Investments accounted for using equity method	1103.56	1103.56
Non-current financial assets		
Non-current investments		
Trade receivables, non-current	3037.84	4424.36
Loans, non-current	0.00	0.00
Other non-current financial assets	964.21	964.21
Total non-current financial assets	1128.60	769.07
Deferred tax assets (net)	**5130.65**	**6157.64**
Other non-current assets		
Total non-current assets	1921.57	1976.17
Current assets	**58219.06**	**59403.81**
Inventories		
Current financial asset	39355.47	38619.64
Current investments		
Trade receivables, current		0.00
Cash and cash equivalents	28704.04	31028.18
Bank balance other than cash and cash equivalents	360.51	2223.08
Loans, current	6019.62	5732.06
Other current financial assets	2.50	2.50
Total current financial assets	4617.95	5583.93
Current tax assets (net)	**79060.09**	**44569.75**
Other current assets	1141.49	1621.61
Total current assets	4010.21	2214.88
Non-current assets classified as held for sale	**84211.79**	**87025.88**
Regulatory deferral account debit balances and related deferred tax Assets		
Total assets	**142430.85**	**146429.69**

Equity and liabilities		
Equity		
Equity attributable to owners of parent		
Equity share capital		
Other equity	963.04	963.04
Total equity attributable to owners of parent	74850.30	75273.45
Non controlling interest	**75813.34**	**76236.49**
Total equity	4567.55	4567.59
Liabilities	**80380.89**	**80804.08**
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current		
Trade payables, non-current	711.81	206.83
Other non current financial liabilities		
Total non-current financial liabilities	1333.08	2981.20
Provisions, non-current	**2044.89**	**3188.03**
Deferred tax liabilities (net)	182.10	107.14
Deferred government grants, Non-current	3017.82	3093.74
Other non-current liabilities		0.00
Total non-current liabilities	641.40	1355.27
Current liabilities	**5886.21**	**7744.18**
Current financial liabilities		
Borrowings, current		
Trade payables, current	9156.91	8354.73
Other current financial liabilities	8356.40	11301.93
Total current financial liabilities	2712.20	2179.64
Other current liabilities	**20225.51**	**21836.30**
Provisions, current	35938.24	35767.23
Current tax liabilities (Net)		74.96
Deferred government grants, Current		202.94
Total current liabilities		
Liabilities directly associated with assets in disposal group classified as held for sale	**56163.75**	**57881.43**
Regulatory deferral account credit balances and related deferred tax liability		
Total liabilities		
Total equity and liabilites	**62049.96**	**65625.61**
	142430.85	**146429.69**

For Om Infra Ltd.

Vikas Kothari
DIN: 00223868
Managing Director

Place : Mumbai

Date : 14-11-2026

Consolidated Cash Flow Statement, Indirect

PARTICULARS	Six Months Ended	
	Consolidated	
	30-09-2026	31-03-2026
	Unaudited	
Statement of cash flows		
Whether cash flow statement is applicable on company	Yes	Yes
Cash flows from used in operating activities		
Profit before tax	497.98	2213.47
Adjustments for reconcile profit (loss)		
Adjustments for finance costs	999.76	1916.36
Adjustments for decrease (increase) in inventories	-295.65	1793.39
Adjustments for decrease (increase) in trade receivables, current	2324.15	-2499.63
Adjustments for decrease (increase) in trade receivables, non-current		
Adjustments for decrease (increase) in other current assets	-1792.90	-622.84
Adjustments for decrease (increase) in other non-current assets	54.60	-766.72
Adjustments for other financial assets, non-current	-359.52	-20.10
Adjustments for other financial assets, current	985.98	-1592.97
Adjustments for other bank balances	-287.57	-478.34
Adjustments for increase (decrease) in trade payables, current	-2945.53	-1135.66
Adjustments for increase (decrease) in trade payables, non-current		
Adjustments for increase (decrease) in other current liabilities	168.57	-1495.51
Adjustments for increase (decrease) in other non-current liabilities	-713.88	1355.27
Adjustments for depreciation and amortisation expense	261.17	482.17
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		
Adjustments for provisions, current		
Adjustments for provisions, non-current		
Adjustments for other financial liabilities, current		
Adjustments for other financial liabilities, non-current	532.56	191.86
Adjustments for unrealised foreign exchange losses gains		
Adjustments for dividend income		
Adjustments for interest income		
Adjustments for share-based payments		
Adjustments for fair value losses (gains)		
Adjustments for undistributed profits of associates	2.84	
Other adjustments for which cash effects are investing or financing cash flow		
Other adjustments to reconcile profit (loss)		
Other adjustments for non-cash items		
Share of profit and loss from partnership firm or association of persons or limited liability partnerships		104.72
Total adjustments for reconcile profit (loss)	**-1085.42**	**-3.77**
Net cash flows from (used in) operations	**-587.44**	**-2771.77**
Dividends received		**-558.30**
Interest paid	-0.05	-0.05
Interest received		
Income taxes (paid) /refund	-152.15	-521.72
Other inflows (outflows) of cash	-675.59	626.77
Net cash flows from (used in) operating activities	**-1415.23**	**-453.30**
Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses		
Cash flows used in obtaining control of subsidiaries or other businesses		
Other cash receipts from sales of equity or debt instruments of other entities		
Other cash payments to acquire equity or debt instruments of other entities		

Other cash receipts from sales of interests in joint ventures		
Other cash payments to acquire interests in joint ventures		
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships		
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	1390.55	
Proceeds from sales of property, plant and equipment		-1702.58
Purchase of property, plant and equipment	-162.43	23.84
Proceeds from sales of investment property		-710.89
Purchase of investment property		
Proceeds from sales of intangible assets		
Purchase of intangible assets		
Proceeds from sales of intangible assets under development		
Purchase of intangible assets under development		
Proceeds from sales of goodwill		
Purchase of goodwill		
Proceeds from biological assets other than bearer plants		
Purchase of biological assets other than bearer plants		
Proceeds from government grants		
Proceeds from sales of other long-term assets		
Purchase of other long-term assets		
Cash advances and loans made to other parties		
Cash receipts from repayment of advances and loans made to other parties		
Cash payments for future contracts, forward contracts, option contracts and swap contracts		
Cash receipts from future contracts, forward contracts, option contracts and swap contracts		
Dividends received		
Interest received	0.05	0.05
Income taxes paid (refund)	146.72	510.85
Other inflows (outflows) of cash		
Net cash flows from (used in) investing activities	**1374.89**	**-1878.71**
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries		
Payments from changes in ownership interests in subsidiaries		
Proceeds from issuing shares		
Proceeds from issuing other equity instruments		
Payments to acquire or redeem entity's shares		
Payments of other equity instruments		
Proceeds from exercise of stock options		
Proceeds from issuing debentures notes bonds etc		
Proceeds from borrowings	1307.17	1613.47
Repayments of borrowings		-162.69
Payments of finance lease liabilities		
Payments of lease liabilities	-9.00	-13.50
Dividends paid	-481.52	-385.26
Interest paid	-998.18	-1912.51
Income taxes paid (refund)		
Other inflows (outflows) of cash	-1640.70	2166.66
Net cash flows from (used in) financing activities	**-1822.23**	**1306.17**
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**-1862.57**	**-1025.84**
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents		0.00
Net increase (decrease) in cash and cash equivalents	**-1862.57**	**-1025.84**
Cash and cash equivalents cash flow statement at beginning of period	2223.08	3248.92
Cash and cash equivalents cash flow statement at end of period	**360.51**	**2223.08**

For Om Infra Ltd.

Vikas Kothari
DIN: 00223855
Managing Director

Place : Mumbai

Date : 14-11-2026

Other Comprehensive Income (Consolidated)			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2026	01-04-2026
B	Date of end of reporting period	30-09-2026	30-09-20264
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Gain/(Loss) on Re-measurement of the net defined benefit plans	0.00	0.00
	Equity instruments through Other comprehensive income	-3.14	-2.84
	Total Amount of items that will not be reclassified to profit and loss	-3.14	-2.84
2	Income tax relating to items that will not be reclassified to profit or loss	0.90	0.81
3	Amount of items that will be reclassified to profit and loss		
	Changes in Foreign Currency Monetary Item translation difference account(FCMITDA)	0.00	0.00
	Total Amount of items that will be reclassified to profit and loss	0.00	0.00
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-2.24	-2.03

For Om Infra Ltd.

Vikas Kothari
DIN: 00223868
Managing Director

Place : Mumbai

Date : 14-11-2026

Om Infra Limited
Ratios Consolidated

Ratios	Numerator	Denominator	Current Period	Previous Period
Current Ratio	Total Current Assets	Total Current Liabilities	1.50	1.50
Debt-equity ratio	Total Debt	Total Equity-OCI Reserve	0.13	0.11
Debt-service coverage ratio	Earnings before Interest, Tax and Exceptional items	Interest Expense + Principal Repayments made during the year for long term loans	0.82	1.22
Return on Equity ratio %	Profit After Tax	Average of Net worth	0.08%	2.73%
Inventory Turnover ratio	Cost of Goods Sold (Cost of Material Consumed + Purchases + Changes in inventory + Manufacturing Expenses)	Average of opening & Closing Inventory	0.52	0.99
Trade Receivable turnover ratio	Revenue from operation	Average of opening & Closing Trade receivable	0.88	1.68
Trade Payable turnover ratio	Cost of Materials Consumed (after adjustment of RM Inventory) +Purchases of Stock-in-Trade + Other Expenses	Average of opening & Closing Trade payable	1.19	1.91
Net Capital Turnover ratio	Revenue from operation	Working Capital (Current Assets - Current Liabilities)	0.94	1.72
Net Profit Ratio %	Profit After Tax (after exceptional items)	Revenue from operation	0.23%	4.11%
Return on Capital Employed %	Profit Before Tax+Finance Cost	Average Capital employed*	2.27%	4.96%
Return On Investment %	Income from Investments	Average Total Investment	0.04%	0.74%

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

For Om
Infra Ltd.

Vikas Kothari
DIN: 00223868
Managing Director

Place : Mumbai

Date : 14-11-2026

Independent Auditor's Review Report on Consolidated unaudited financial results for quarter and Half year ended on 30th September, 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

LIMITED REVIEW REPORT

To the Board of Directors of

Om Infra Limited

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of Om Infra Limited ("the Group") for the quarter and half year ended on September 30th,2026 ("the Statement") attached herewith, being submitted by the Group pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Group's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

4. The Statement includes unaudited interim financial results of the following Joint Venture and subsidiary:

S.no.	Company Name	Relation
1.	Om Infra Limited	Holding Company
2.	Om Metal Consortium Private Limited	Subsidiary
3.	Worship Infraprojects Private Limited	Subsidiary
4.	High Terrace Realty Private Limited	Subsidiary
5.	Bhilwara Jaipur Toll Road Private Limited	Subsidiary
6.	Bihar Logistics Private Limited	Subsidiary
7.	Gujarat Warehousing Private Limited	Subsidiary
8.	Mega Equitas Private Limited	Associates
9.	Gurha Thermal Power Company Limited	Joint Venture

5. Based on our review of the Statement conducted as stated above and based on the consideration of the reports of other auditors referred to in paragraph 6 to 7 below nothing has come to our attention except matters specified in paragraph 8 that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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6. The interim financial results of two joint operations in which the Company holds an interest have not been made available to us. The accompanying Statement includes their audited Balance Sheet figures as at 31st March, 2026 but not their results of operations (Profit & Loss account) for the quarter and half year ended 30th September, 2026. Our conclusion is modified accordingly.

7. The Group holds numerous inventory items stored across various sites spread over different geographical areas. In view of the volume of stock items and the dispersed nature of these locations, we were unable to verify the quantity and valuation of inventory as at 30th September, 2026 through the review procedures ordinarily applicable to a limited review. Accordingly, we are unable to comment upon the consequential impact, if any, on the accompanying Statement. Our conclusion is modified in respect of the said matter.
   Consequently, we have not been able to obtain sufficient appropriate audit evidence to evaluate the adequacy and effectiveness of the Company's internal financial controls and related risk management framework. Accordingly, our opinion is modified in respect of this matter.

8. Interim financial results of 3 subsidiaries included in the Statement, whose interim financial results reflect total revenue from operations of Rs. NIL , total loss after tax of Rs. 3.32 lacs and total comprehensive loss of Rs. 3.32 lacs for half year ended September 30th, 2026 respectively, as considered in the unaudited consolidated financial results, have been reviewed by other auditors whose reports have been furnished to us by the management and our report on the Statement, in so far as it relates to the amount and disclosures included in respect of these subsidiaries is based solely on the report of the other auditors.

9. The Consolidated financial results of the Company for the half year ended September 30, 2026 have been reviewed by us. Consolidated financial statements for the year ended March 31, 2026 were audited by the predecessor statutory auditors, Ravi Sharma & Co., who expressed a modified opinion thereon vide their report dated 13th May, 2026.

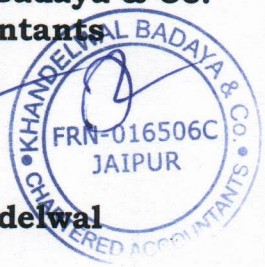
10. During the current financial year, the Parent has written off sundry balances amounting to ₹165.21 lakhs, which had been erroneously recognised as an asset in the financial statements of the previous financial year. The said balances have been written off during the current year.

11. The figures for the quarter ended September 30, 2026, represent the balancing figures between the reviewed figures for the half year ended

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11. The figures for the quarter ended September 30, 2026, represent the balancing figures between the reviewed figures for the half year ended September 30, 2026, and the published unaudited year-to-date figures up to June 30, 2026, being the first quarter of the current financial year, which were subjected to limited review by us.

For Khandelwal Badaya & Co.
Chartered Accountants
FRN: 016506C



CA Deepak Khandelwal
Partner
M. No. 414157
UDIN: 26414157AZVXXW8411
Place: Delhi
Date: 14.11.2026