

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand,
GandhiMarg, Mirchi Gully Mazid Station, Mumbai, Maharashtra, India, 400003
CIN: L74999MH2016PLC285902
Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671



OMNIPOTENT INDUSTRIES LIMITED

09TH Annual Report
Financial Year: 2024-25

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand,
GandhiMarg, Mirchi Gully Mazid Station, Mumbai, Maharashtra, India, 400003
CIN: L74999MH2016PLC285902
Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

CORPORATE INFORMATION

BOARD OF DIRECTORS

Mr. Gaurav Piplonia Managing Director (w.e.f. June 30, 2025)
Mr. Ruchi Joshi Meratia Additional Independent Director (w.e.f. March 17, 2025)
Mr. Manoj Batham Additional Director Independent Director (w.e.f. May 15, 2025)
Mr. Navneet Khare Additional Director Independent Director (w.e.f. May 15, 2025)
Mr. Mohit Bharat Siddhapura Chief Financial Officer (w.e.f. June 30, 2025)
Ms. Nidhi Jain, Company Secretary & Compliance Officer (w.e.f. June 30, 2025)
Ms. R. Suby Independent Director (Resigned w.e.f. March 17, 2025)
Ms. Sampada Paras Shah Director (Resigned w.e.f. March 17, 2025)
Mr. Daivalkumar Chauhan Company Secretary & Compliance Officer (Resigned w.e.f. May 1st, 2024)
Mr. Harsh Jagrani Minj Company Secretary & Compliance Officer Appointed w.e.f. June 30, 2024 and resigned on 31st July 2024
Mrs. Sanjana Mank Bohara Company Secretary & Compliance Officer Appointed w.e.f. August 20, 2024 and resigned on 17th March 2025.

REGISTERED OFFICE

205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi Gully Mazid Station, Mumbai, Maharashtra, India, 400003.

AUDITORS

STATUTORY AUDITOR
AUDITOR

M/s Motilal and Associates LLP
Chartered Accountants
Secretary

SECRETARIAL

Mrs. Sonam Jain
Practicing Company

REGISTRAR & SHARE TRANSFER AGENT

Bigshare Services Pvt. Ltd.,
Office No S6-2, 6th Floor, Pinnacle Business
Park, Next to Ahura Centre,
Mahakali Caves Road, Andheri (East)
Mumbai – 400093, Maharashtra, India.

OMNIPOTENT INDUSTRIES LIMITED

**Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand,
GandhiMarg, Mirchi Gully Mazid Station, Mumbai, Maharashtra, India, 400003
CIN: L74999MH2016PLC285902
Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671**

CONTENTS

1. Notice
2. Boards Report and Annexures
3. Auditors Report
4. Financial Statements

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

NOTICE is hereby given that the 09th Annual General Meeting (AGM') of the Members of Omnipotent Industries Limited (Company') will be held on Tuesday, September 30, 2025, at 11.30 A.M. through Video Conferencing (VC) facility or Other Audio Visual Means (OAVM), to transact the following business:

ORDINARYBUSINESS:

Item No. 1 – Adoption of Financial Statements

To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ending March 31, 2025, including the Balance Sheet as on that date, the Statement of Profit and Loss, the Cash Flow Statement together with the Reports of the Board of Directors and the Auditors thereon.

ItemNo. 2 – Appointment of Statutory Auditors

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

“**RESOLVED THAT** pursuant to the provisions of Sections 139, 141, 142 and other applicable provisions, if any, of the Companies Act, 2013, and the rules framed thereunder, on recommendation of the Audit Committee and the Board M/s. Motilal and Associates LLP, Chartered Accountants (Firm Registration No. 106584W) be and is hereby appointed as the Statutory Auditors of the Company, to hold office for the period of five consecutive years from the conclusion of this Annual General Meeting until the conclusion of the 14thAnnual General Meeting of the Company, at such remuneration as may be decided by the Board of Directors in consultation with the Auditors.”

“**RESOLVEDFURTHERTHAT**, Board of the director of thecompany be and are hereby authorized to do all such acts, deeds, matters and things as may be considered necessary in this regard for and on behalf of the Company including but not limiting to, filing of necessary forms, returns and submissions under the Companies Act, 2013.”

Item No. 3 – Alteration of Object Clause of Memorandum of Association of the Company

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

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

“RESOLVED THAT pursuant to Section 13 and other applicable provisions, if any, of the Companies Act, 2013, and subject to the approval of the Registrar of Companies, the Object Clause of the Memorandum of Association of the Company be and is hereby altered by adding in the existing Clause III(A) the following new Clauses and other clauses be renumbered accordingly:

1. To carry on in India or elsewhere the business of trading, importing, exporting, manufacturing, processing, producing, marketing, buying, selling, reselling, supplying, distributing, stocking, warehousing, packaging, and otherwise dealing in all kinds of goods, articles, commodities, and merchandise including but not limited to plastic granules, plastic raw materials, polymers, resins, plastic and allied products, plastic moulded articles, components, packaging materials, containers, fittings, and accessories of every kind and description; agro products including agricultural produce, seeds, grains, fruits, vegetables, fertilizers, pesticides, agro-chemicals, farm equipment and allied goods; iron, steel and steel products including ferrous and non-ferrous metals, semi-finished and finished steel, steel rods, bars, sheets, coils, pipes, plates, wires, tools, utensils, machinery, equipment, structures, and allied articles whether raw, semi-finished or finished; and to undertake all activities incidental or ancillary thereto.”
2. To carry on the business as merchants, traders, agents, stockiest, distributors, importers, exporters, wholesalers, retailers, commission agents or otherwise in connection with the aforesaid goods and commodities, and to establish storage, warehousing, transportation, logistics, and distribution facilities in connection therewith.
3. To engage in any other business or commercial activity which is incidental or conducive to the attainment of the above objects, without engaging in any activity prohibited under law or requiring prior approval without obtaining such approval from the competent authority.

“RESOLVED FURTHER THAT any Director and/or the Company Secretary of the Company be and is hereby authorized to file the necessary forms with the Registrar of Companies and to do all such acts, deeds, matters and things as may be deemed necessary to give effect to this resolution.”

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

Item No. 4 - Shifting of Registered Office of the Company:

To consider and, if thought fit, to pass the following resolution as a Special Resolution:

“RESOLVED THAT pursuant to the provisions of Sections 12 and other applicable provisions, if any, of the Companies Act, 2013 read with the relevant rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), and subject to the consent of the members be and is hereby accorded for shift the Registered Office of the Company from its present address 205, Floor-2, plot- 1/3 Sujata Chambers, Abhaychand Gandhi Marg Gully Masgid station, Mandvi Mumbai 400003 to Shop No. 5, Shanti Garden Sector 5, Building no. 6/7, Near Police Commissioner Office, Mira Road East, Thane – 401107 outside the local limits and city within the same state and under jurisdiction of the same Registrar of Companies.”

“RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things, including filing necessary forms and documents with the Registrar of Companies and other authorities, as may be required to give effect to this resolution.”

Item No. 5 – Regularization of Ms. Ruchi Joshi (DIN: 07406575) as Non - Executive Independent Director of the Company.

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

“RESOLVED THAT pursuant to Sections 149, 152 and other applicable provisions of the Companies Act, 2013 read with Schedule IV thereto and the Companies (Appointment and Qualification of Directors) Rules, 2014, as amended, and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, Ms. Ruchi Joshi (DIN: 07406575), who was appointed as an Additional Independent Director by the Board in their meeting held on 17th March 2025, as recommended by Nomination and Remuneration Committee and who meets the criteria for independence as provided in Section 149(6) of the Act and Regulation 16(1) (b) of the SEBI (LODR) Regulations, 2015 and has submitted a declaration to that effect be and is hereby regularized/appointed as an Independent Director of the Company, not liable to retire by rotation, to hold office for a term of 5 (five) consecutive years commencing from 17th March, 2025 to 16th March, 2030.”

“RESOLVED FURTHER THAT the Board of Director of the company be and is hereby authorized to take such steps as may be necessary for obtaining approvals, statutory, contractual or otherwise, in relation to the above and to settle all matters arising out of and incidental thereto, and to sign and to execute deeds, applications, documents and writings

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

that may be required, on behalf of the Company and generally to do all such acts, deeds, matters and things as may be necessary, proper, expedient or incidental for giving effect to this resolution."

Item No. 6– Regularization of Mr. Manoj Batham (DIN: 11100515) as Non- Executive Independent Director of the Company:

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

"RESOLVED THAT pursuant to Sections 149, 152 and other applicable provisions of the Companies Act, 2013 read with Schedule IV thereto and the Companies (Appointment and Qualification of Directors) Rules, 2014, as amended, and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, Mr. Manoj Batham (DIN: 11100515), who was appointed as an Additional Independent Director by the Board in their meeting held on 17th March 2025, as recommended by Nomination and Remuneration Committee and who meets the criteria for independence as provided in Section 149(6) of the Act and Regulation 16(1) (b) of the SEBI (LODR) Regulations, 2015 and has submitted a declaration to that effect be and is hereby regularized/appointed as an Independent Director of the Company, not liable to retire by rotation, to hold office for a term of 5 (five) consecutive years commencing from 17th March, 2025 to 16th March, 2030."

"RESOLVED FURTHER THAT the Board of Director of the company be and is hereby authorized to take such steps as may be necessary for obtaining approvals, statutory, contractual or otherwise, in relation to the above and to settle all matters arising out of and incidental thereto, and to sign and to execute deeds, applications, documents and writings that may be required, on behalf of the Company and generally to do all such acts, deeds, matters and things as may be necessary, proper, expedient or incidental for giving effect to this resolution."

Item No. 7– Regularization of Mr. Navneet Khare (DIN: 11100562) as Non- Executive Independent Director of the Company:

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

"RESOLVED THAT pursuant to Sections 149, 152 and other applicable provisions of the Companies Act, 2013 read with Schedule IV thereto and the Companies (Appointment and Qualification of Directors) Rules, 2014, as amended, and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, Mr. Navneet

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

Khare (DIN: 11100562), who was appointed as an Additional Independent Director by the Board in their meeting held on 17th March 2025, and who meets the criteria for independence as provided in Section 149(6) of the Act and Regulation 16(1) (b) of the SEBI (LODR) Regulations, 2015 and has submitted a declaration to that effect be and is hereby regularized/appointed as an Independent Director of the Company, not liable to retire by rotation, to hold office for a term of 5 (five) consecutive years commencing from 17th March, 2025 to 16th March, 2030."

"RESOLVED FURTHER THAT the Board of Director of the company be and is hereby authorized to take such steps as may be necessary for obtaining approvals, n relation to the above to do all such acts, deeds, matters and things as may be necessary, proper, expedient or incidental for giving effect to this resolution."

Item No. 8 –Regularisation and Appointment of Mr. Gourav Piplonia as Managing Director of the Company.

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

"RESOLVED THAT pursuant to Sections 152, 196, 197, 203 and other applicable provisions of the Companies Act, 2013 read with Schedule V thereto, and other applicable provisions of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), and on the recommendation of the Nomination and Remuneration committee and as approved by the Board and as per the Articles of Association of the Company, the approval of the members be and is hereby accorded to the regularization/ appointment of Mr. Gourav Piplonia (DIN: 07459334), who was appointed as an Additional director as on 17th March, 2025 as Managing Director of the Company for a period of three years with effect from 30th June, 2025 till 29th June, 2028 on the terms and conditions including remuneration as set out in the Statement annexed to the Notice, with liberty to the Board of Directors (hereinafter referred to as "the Board" which term shall include the Nomination and Remuneration Committee of the Board to alter and vary the terms and conditions of the said appointment and/or remuneration as it may deem fit."

"RESOLVED FURTHER THAT the remuneration payable to Mr. Gourav Piplonia, Managing Director with effect from 30th June 2025 shall be within the limit as specified under section 197 of the Companies Act, 2013 read with Schedule V of the Act, 2013 as under:

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

I. Term of Appointment: 30th June 2025 to 29th June 2028.

II. Remuneration: up to Rs. 50,000/- per month

“RESOLVED FURTHER THAT of the Board of Director of the company be and is hereby authorized to take such steps as may be necessary for obtaining approvals, statutory, contractual or otherwise, in relation to the above and to do all such act deeds and things and to sign and execute deeds, applications, documents and as may be necessary, proper, expedient or incidental for giving effect to this resolution.”

**By Order of the Board
For Omnipotent Industries Limited**

Sd/-
Nidhi Jain
Company Secretary

Date: 04/09/2025
Place: Mumbai

NOTES:

- 1) The Annual General Meeting (AGM) will be held on Tuesday, 30th September 2025 at 11:30 A.M. through Video Conferencing (VC)/Other Audio-Visual Means (OAVM) in compliance with the applicable provisions.
- 2) The Ministry of Corporate Affairs, Government of India (“MCA”) has issued General Circular Nos. 14/2020, 17/2020, 20/2020, 02/2021, 19/2021, 21/2021, 2/2022, 10/2022 and 09/2023 dated April 8, 2020, April 13, 2020, May 5, 2020, January 13, 2021, December 8, 2021, December 14, 2021, May 5, 2022, December 28, 2022 and September 25, 2023, respectively, (“MCA Circulars”) allowing, inter-alia, conducting of AGMs through Video Conferencing / Other Audio-Visual Means (“VC/ OAVM”) facility on or before September 30, 2024, in accordance with the requirements provided in paragraphs 3 and 4 of the MCA General Circular No. 20/2020. The Securities and Exchange Board of India (“SEBI”) also vide its Circular No. SEBI/HO/CFD/ CMD1/CIR/P/2020/79 dated May 12, 2020; Circular No. SEBI/HO/CFD/ CMD2/CIR/P/2022/62 dated May 13, 2022; and Circular No. SEBI/HO/CFD/PoD-2/P/ CIR/2023/4 dated January 5, 2023 (“SEBI Circulars”) has provided certain relaxations from compliance with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”). In compliance

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

with these Circulars, provisions of the Act and Listing Regulations, the 14th AGM of the Company is being held through VC/ OAVM facility, without the physical presence of Members at a common venue. The deemed venue for the 14th AGM shall be the Registered Office of the Company.

- 3) As the AGM shall be conducted through VC / OAVM, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. Hence the Proxy Form, Attendance Slip and Route Map are not annexed to this Notice. However, the Body Corporates are entitled to appoint authorized representatives to attend the AGM through VC/ OAVM and participate there and cast their votes through e-voting.
- 4) An Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 (the Act), setting out material facts concerning the Special business under Item Nos. 2 to 8 of the accompanying Notice, is annexed hereto.
- 5) The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013. In the 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 will be entitled to vote at the AGM through e-voting.
- 6) The Company has appointed Ms. Sonam Jain, Practicing Company Secretary, as Scrutinizer, to scrutinize the e-voting process in fair and transparent manner.
- 7) Corporate/ Institutional Members (i.e. other than individuals/ HUF, NRI, etc.) are entitled to appoint authorized representatives to attend the AGM through VC/ OAVM on their behalf and cast votes through remote e-voting or voting at the AGM. Corporate/ Institutional Members intending to authorize their representatives to participate and vote at the AGM are requested to send a certified copy of the Board Resolution/ Authorization letter (PDF/ JPG format) to the Scrutinizer through e-mail at cssonamjain3@gmail.com with a copy marked to Company compliance.omnipotent@gmail.com&ivote@bigshareonline.com authorizing its representative(s) to attend the AGM through VC/ OAVM and cast vote on their behalf, pursuant to section 113 of the Act.
- 8) The Register of Members and Share Transfer Books of the Company will remain closed from Wednesday, 24th September 2025 to Tuesday, 30th September 2025 (both days inclusive).
- 9) Details of the Director seeking appointment/ re-appointment at the 9th AGM are provided in Annexure A of this Notice. The Company has received the requisite consents/ declarations for the Re-appointment under the Companies Act, 2013 and the rules made thereunder.

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

Pursuant to SEBI Circular no. SEBI/HO/MIRSD/ MIRSDPoD-1/P/ CIR/2023/37 dated March 16, 2023, issued in suppression of earlier circulars issued by SEBI bearing nos. SEBI/HO/MIRSD/MIRSD RTAMB /P/CIR/2021/655 and SEBI/HO/MIRSD/ MIRSDRTAMB/P/CIR/2021/687 dated November 3, 2021 and December 14, 2021, respectively, SEBI has mandated all listed companies to record PAN, Nomination, Contact details, Bank A/c details and Specimen signature for their corresponding folio numbers of holders of physical securities. The folios wherein any one of the cited documents/details is not available on or after October 1, 2023, shall be frozen by the RTA. Further details and relevant forms to update the above-mentioned are available on the Company's website at www.omnipotent.co.in.

- 10) The Company has dispatched a letter to the Members holding shares in physical form in relation to the above-mentioned SEBI Circular. Members who hold shares in dematerialized form and wish to update their PAN, KYC, Bank details and Nomination, are requested to contact their respective DPs. Further, Shareholders holding shares in physical form are requested to ensure that their PAN is linked to Aadhar to avoid freezing of folios. Such frozen folios shall be referred by RTA/ Company to the administering authority under the Benami Transactions (Prohibitions) Act, 1988 and/ or Prevention of Money Laundering Act, 2002, after December 31, 2025. SEBI has mandated that securities of listed companies can be transferred only in dematerialized form. In view of the above and to avail various benefits of dematerialization, members are advised to dematerialize shares held by them in physical form, for ease in portfolio management.
- 11) Members holding shares in physical form and who have not updated their e-mail address with the Company are requested to update their e-mail address for receiving all communication & members holding shares in Demat may contact their Depository Participant to update their email address, nominee and bank account details.
- 12) In terms of the MCA Circulars and relevant circulars issued by SEBI, the Notice of the 9th AGM along with the Annual Report 2024-25 is being sent only through electronic mode to those Members whose e-mail id is registered with the Company or the Depository Participants (DPs). Physical copy of the Notice of the 9th AGM along with Annual Report for the financial year 2024-25 shall be sent to those Members who request the same. The Notice of 9th AGM along with the Annual Report for the financial year 2024-25, is available on the website of the Company at www.omnipotent.co.in, on the website of Stock Exchanges i.e. BSE Limited at www.bseindia.com.
- 13) All the members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on Friday 29th August 2025 have been considered for the purpose of sending the AGM Notice and Annual Report 2024-25.

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

- 14) SEBI vide its notification dated January 25, 2022, has mandated that all requests for transfer of securities including transmission and transposition requests shall be processed only in dematerialized form. In view of the above, members holding shares in physical form are advised to dematerialize the shares with their Depository Participant.
- 15) During the AGM, Members may access the electronic copy of the Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act and the Register of Contracts and Arrangements in which Directors are interested maintained under Section 189 of the Act. Members desiring inspection of statutory registers and other relevant documents may send their request in writing to the Company at compliance.omnipotent@gmail.com.
- 16) Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended), Regulation 44 of Listing Regulations (as amended) and applicable Circulars, the Company provides the facility to Members to exercise their right to vote on the resolutions proposed to be passed at AGM by electronic means. National Securities Depository Limited (NSDL) provides the facility for voting and attending the AGM through VC/ OAVM. The instructions for e-voting are given in this Notice.
- 17) The Members, whose names appear in the Register of Members/list of Beneficial Owners as on Monday, 23rd September 2025 i.e. a day prior to commencement of book closure date, being the cut-off date, are entitled to vote on the Resolutions set forth in this Notice. The voting right of Members shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date. A person who is not a member as on the cut-off date should treat this Notice for information purpose only.
- 18) Members attending the AGM who have not cast their vote by remote e-voting shall be eligible to cast their vote through e-voting during the AGM. Members who have voted through remote e-voting shall be eligible to attend the AGM; however, they shall not be eligible to vote at the meeting. Members holding shares in physical form are requested to access the remote e-voting facility provided by the Company through bigsharee-voting system at ivote@bigshareonline.com.
- 19) The detailed instructions and the process for accessing and participating in the 9th AGM through VC/OAVM facility and voting through electronic means including remote e-voting are explained herein below:

The remote e-voting period begins on Thursday, 26th September 2025 at 09:00 A.M. and ends on Sunday, 29th September 2025 at 05:00 P.M. The remote e-voting module shall be disabled by

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

NSDL for voting thereafter. The Members, whose names appear in the Register of Members/ Beneficial Owners as on the record date (cut-off date) i.e. 23rd September 2025 may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date.

Bigshare e-Voting System: - For e-voting and Joining Virtual meeting

THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING ARE AS UNDER:

- i. The voting period begins on 26th September 2025 at 09:00 A.M. and ends on Sunday, 29th September 2025 at 05:00 P.M.. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of <Record Date> may cast their vote electronically. The e-voting module shall be disabled by Bigshare for voting thereafter.
- ii. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- iii. Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242** dated **09.12.2020**, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

- iv. In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 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.

1. Pursuant to above said SEBI Circular, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL	<p>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 URL for users to login to Easi /Easiest is https://web.cdslindia.com/myeasitoken/home/login or visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then use your existing my easi username & password. 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 BIGSHARE, the e-Voting service provider and you will be re-directed to i-Vote website for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, i.e. BIGSHARE, so that the user can visit the e-Voting service providers' website directly.</p> <p>2) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasitoken/Registration/EasiRegistration.</p> <p>3) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a link https://evoting.cdslindia.com/Evoting/EvotingLogin The system will</p>

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

	<p>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. Click on BIGSHARE and you will be re-directed to i-Vote website for casting your vote during the remote e-voting period.</p>
Individual Shareholders holding securities in demat mode with NSDL	<ol style="list-style-type: none">1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting 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 name BIGSHARE and you will be re-directed to i-Vote website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.2) If the user is 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.jsp3) 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 name BIGSHARE and you will be redirected to i-Vote website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

	<p>4) For OTP based login you can</p> <p>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 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 with all e-Voting Service Providers. Click on BIGSHARE and you will be re-directed to i-vote (E-voting website) for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p>
Individual Shareholders (holding securities in demat mode) login through their Depository Participants	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you 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 name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p>

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. CDSL and NSDL

Login type	Helpdesk details
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 22 55 33.
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- 48867000.

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

2. Login method for e-Voting for shareholder other than individual shareholders holding shares in Demat mode & physical mode is given below:

- You are requested to launch the URL on internet browser:
<https://ivote.bigshareonline.com>
- Click on “**LOGIN**” button under the ‘**INVESTOR LOGIN**’ section to Login on E-Voting Platform.
- Please enter you ‘**USERID**’ (User id description is given below) and ‘**PASSWORD**’ which is shared separately on you register email id.
 - Shareholders holding shares in **CDSL demat account should enter 16 Digit Beneficiary ID as user id.**
 - Shareholders holding shares in **NSDL demat account should enter 8 Character DP ID followed by 8 Digit Client ID as user id.**
 - Shareholders holding shares in **physical form should enter Event No + Folio Number registered with the Company as user id.**

Note If you have not received any user id or password please email from your registered email id or contact i-vote helpdesk team. (Email id and contact number are mentioned in helpdesk section).

- Click on **I AM NOT A ROBOT (CAPTCHA)** option and login.

NOTE: If Shareholders are holding shares in demat form and have registered on to e-Voting system of <https://ivote.bigshareonline.com> and/or voted on an earlier event of any company then they can use their existing user id and password to login.

- If you have forgotten the password: Click on ‘**LOGIN**’ under ‘**INVESTORLOGIN**’ tab and then Click on ‘**Forgotyourpassword?**’
- Enter “**UserID**” and “**RegisteredemailID**” Click on **I AMNOTAROBOT (CAPTCHA)** option and click on ‘**Reset**’.

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

(In case a shareholder is having valid email address, Password will be sent to his / her registered e-mail address).

Voting method for shareholders on i-Vote E-voting portal:

- After successful login, **Bigshare E-voting system** page will appear.
- Click on “**VIEW EVENT DETAILS (CURRENT)**” under ‘EVENTS’ option on investor portal.
- Select event for which you are desire to vote under the dropdown option.
- Click on “**VOTE NOW**” option which is appearing on the right hand side top corner of the page.
- Cast your vote by selecting an appropriate option “**INFAVOUR**”, “**NOT IN FAVOUR**” or “**ABSTAIN**” and click on “**SUBMIT VOTE**”. A confirmation box will be displayed. Click “**OK**” to confirm, else “**CANCEL**” to modify. Once you confirm, you will not be allowed to modify your vote.
- Once you confirm the vote you will receive confirmation message on display screen and also you will receive an email on your registered email id. During the voting period, members can login any number of times till they have voted on the resolution(s). Once vote on a resolution is casted, it cannot be changed subsequently.
- Shareholder can “**CHANGE PASSWORD**” or “**VIEW/UPDATE PROFILE**” under “**PROFILE**” option on investor portal.

3. Custodian registration process for i-Vote E-Voting Website:

- You are requested to launch the URL on internet browser:
<https://ivote.bigshareonline.com>
- Click on “**REGISTER**” under “**CUSTODIAN LOGIN**”, to register yourself on Bigsharei-Vote e-Voting Platform.
- Enter all required details and submit.
- After Successful registration, message will be displayed with “**User id and password will be sent via email on your registered email id**”.

NOTE: If Custodian have registered on to e-Voting system of <https://ivote.bigshareonline.com> and/or voted on an earlier event of any company then they can use their existing user id and password to login.

- If you have forgotten the password: Click on ‘**LOGIN**’ under ‘**CUSTODIAN LOGIN**’ tab and further Click on ‘**Forgot your password?**’
- Enter “**User ID**” and “**Registered email ID**” Click on **I AM NOT A ROBOT (CAPTCHA)** option and click on ‘**RESET**’.

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

(In case a custodian is having valid email address, Password will be sent to his / her registered e-mail address).

Voting method for Custodian on I-Vote E-voting portal:

- After successful login, **Bigshare E-voting system** page will appear.

Investor Mapping:

- First you need to map the investor with your user ID under “**DOCUMENTS**” option on custodian portal.
 - Click on “**DOCUMENT TYPE**” dropdown option and select document type power of attorney (POA).
 - Click on upload document “**CHOOSE FILE**” and upload power of attorney (POA) or board resolution for respective investor and click on “**UPLOAD**”.

Note: The power of attorney (POA) or board resolution has to be named as the “**InvestorID.pdf**” (Mention Demat account number as Investor ID.)

- Your investor is now mapped and you can check the file status on display.

Investor vote File Upload:

- To cast your vote select “**VOTE FILE UPLOAD**” option from left hand side menu on custodian portal.
- Select the Event under dropdown option.
- Download sample voting file and enter relevant details as required and upload the same file under upload document option by clicking on “**UPLOAD**”. Confirmation message will be displayed on the screen and also you can check the file status on display (Once vote on a resolution is casted, it cannot be changed subsequently).
- Custodian can “**CHANGE PASSWORD**” or “**VIEW/UPDATE PROFILE**” under “**PROFILE**” option on custodian portal.

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

Helpdesk for queries regarding e-voting:

Login type	Helpdesk details
Shareholder's other than individual shareholders holding shares in Demat mode & Physical mode.	In case shareholders/ investor have any queries regarding E-voting, you may refer the Frequently Asked Questions ('FAQs') and i-Vote e-Voting module available at https://ivote.bigshareonline.com , under download section or you can email us to ivote@bigshareonline.com or call us at: 022-62638338

4. Procedure for joining the AGM/EGM through VC/ OAVM:

For shareholders other than individual shareholders holding shares in Demat mode & physical mode is given below:

- The Members may attend the AGM through VC/ OAVM at <https://ivote.bigshareonline.com> under Investor login by using the e-voting credentials (i.e., User ID and Password).
- After successful login, **Bigshare E-voting system** page will appear.
- Click on “**VIEW EVENT DETAILS (CURRENT)**” under ‘EVENTS’ option on investor portal.
- Select event for which you are desire to attend the AGM/EGM under the dropdown option.
- For joining virtual meeting, you need to click on “VC/OAVM” link placed beside of “**VIDEO CONFERENCE LINK**” option.
- Members attending the AGM/EGM through VC/ OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

The instructions for Members for e-voting on the day of the AGM/EGM are as under:-

- The Members can join the AGM/EGM in the VC/ OAVM mode 15 minutes before the scheduled time of the commencement of the meeting. The procedure for e-voting on the day of the AGM/EGM is same as the instructions mentioned above for remote e-voting.
- Only those members/shareholders, who will be present in the AGM/EGM 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/EGM.
- Members who have voted through Remote e-Voting will be eligible to attend the EGM. However, they will not be eligible to vote at the AGM/EGM.

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

Helpdesk for queries regarding virtual meeting:

<p>In case shareholders/ investor have any queries regarding virtual meeting, you may refer the Frequently Asked Questions ('FAQs') available at https://ivote.bigshareonline.com, under download section or you can email us to ivote@bigshareonline.com or call us at: 1800 22 54 22, 022-62638338</p>

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

STATEMENT SETTING OUT THE MATERIAL FACTS CONCERNING AND RELATING TO THE SPECIAL BUSINESS TO BE TRANSACTED AT THE MEETING PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013

Pursuant to Section 102 of the Companies Act, 2013 (the Act), the following Explanatory Statement sets out all material facts relating to the business mentioned under Item Nos. 2 to 8 of the Notice:

Item No.-2: Appointment of Statutory Auditors:

M/s. Arpan & Associates LLP, Chartered Accountants (Firm Registration No. AAU-0043) appointed as Statutory Auditors of the company by the members in their meeting has been resigned on the grounds of their pre-occupation.

To fill the casual vacancy arises due to said resignation, the Management has proposed to appoint of M/s. Motilal and Associates LLP, Chartered Accountant as Statutory Auditors of the Company as per the provisions section 139 of the Companies Act, 2013. The Company has received consent and eligibility certificate under Section 139 of Companies Act, 2013 from the said auditor if appointed by the members.

The provisions of the Companies Act 2013 require the Company to seek the approval of the Members for the said appointment of the statutory Auditors. The Board of Directors accordingly recommends the ordinary resolution for the consideration and approval of the Members.

None of the Directors or Key Managerial Personnel and their relatives are concerned or interested in this Resolution.

Item No. 3:- Alteration in object clause of the Memorandum of Association of the Company

The existing Object Clause of the Memorandum of Association of the Company requires modification in order to enable the Company to undertake a wider range of business activities, including trading and manufacturing of plastic, agro products, steel, and allied goods, as well as ancillary services such as warehousing, logistics, and distribution.

In view of the Company's future business plans and to provide greater flexibility, it is proposed to amend the objects in the existing Clause III(A) of the Memorandum of Association by adding few new clauses as set out in the resolution under Item No. 3 of

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

the Notice.

Pursuant to Section 13 of the Companies Act, 2013, alteration of the Memorandum of Association requires approval of the members by way of **Special Resolution** and further approval of the Registrar of Companies.

The Board recommends the resolution for approval of the members as a **Special Resolution**.

None of the Directors, Key Managerial Personnel ("KMP") or their relatives are in any way concerned or interested, financially or otherwise, in the said resolution.

Item No. 4 - Shifting of Registered Office of the Company

The Registered Office of the Company is presently situated at **205, Floor-2, Plot-1/3, Sujata Chambers, Abhaychand Gandhi Marg, Gully Masjid Station, Mandvi, Mumbai – 400003**.

In order to accommodate the growing operations of the Company, provide better facilities for management, and ensure improved accessibility for stakeholders, it is proposed to shift the Registered Office of the Company to **Mira Road (East), Thane – 401107, which is outside the local limit and city but within the same state and under the same ROC jurisdiction..**

The proposed shifting of the Registered Office is within the State of Maharashtra and will not result in any change in the jurisdiction of the Registrar of Companies, as both the existing and proposed locations fall under the jurisdiction of the Registrar of Companies, Mumbai.

Pursuant to the provisions of Section 12 and other applicable provisions, if any, of the Companies Act, 2013, read with the rules made thereunder, the approval of the Members by way of Special Resolution is required for the shifting of the Registered Office.

Accordingly, the Board of Directors recommends the Special Resolution set out at Item No. 4 of the accompanying Notice for approval of the Members.

None of the Directors, Key Managerial Personnel of the Company, or their respective relatives is concerned or interested, financially or otherwise, in the resolution.

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

Item No. 5, 6 and 7:- Regularisation of Independent Directors

The Board of Directors, on 17th March 2025, appointed **Ms. Ruchi Joshi (DIN: 07406575), Mr. Manoj Batham (DIN: 11100515) and Mr. Navneet Khare (DIN: 11100562)** as Additional Independent Directors of the Company pursuant to Section 161 of the Companies Act, 2013, who hold office up to the date of this Annual General Meeting.

In terms of Sections 149 and 152 of the Companies Act, 2013 read with Schedule IV thereto, the Companies (Appointment and Qualification of Directors) Rules, 2014 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is proposed to regularize their appointment as Non -Executive Independent Directors of the Company, not liable to retire by rotation, for a term of five (5) consecutive years each.

The Company has received declarations from all the aforesaid appointees confirming that they meet the criteria of independence as prescribed under the Act and SEBI Listing Regulations.

In the opinion of the Board, all the appointees fulfil the conditions specified in the Companies Act, 2013 and the SEBI Listing Regulations and are independent of the management.

The Board recommends the resolutions for approval of the members as **Ordinary Resolutions**.

Except the appointees themselves, none of the Directors, Key Managerial Personnel ("KMP") or their relatives are concerned or interested, financially or otherwise, in the said resolutions.

Name of the Director	Ruchi Joshi Meratia	Manoj Batham	Navneet Khare
DIN	07406575	11100515	11100562
Date of Birth	27.07.1986	05.03.1996	13.10.1994
Age	39	29	31
Date of first appointment on the Board	17.03.2025	15.05.2025	15.05.2025
Qualifications	Company Secretary in Practice,	PGDCA-certified Accountant	Commerce Graduate

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

	Graduation Vikram University, Ujjain (2007)		
Experience and Expertise	She has over 15 years of professional experience in corporate and secretarial management, business advisory, corporate governance, compliance, and capital structuring. Her expertise spans corporate and secretarial management, business planning and decision making, development of systems and processes, corporate compliances, audit and assurance services, as well as corporate and capital structuring and related advisory functions	He has over 8 years of experience in financial accounting, taxation, and compliance, with expertise in financial record-keeping, preparation of tax returns, and financial reporting	He has over 10 years of experience in field verification, bank liaison, and loan documentation, with strong skills in verifying financial records, conducting bank visits, and ensuring regulatory and procedural compliance
Number of Meetings of the Board attended during the year (FY 2024-2025)	0	0	0
Directorship held in other Public Limited Companies	Shakti Polytarp Limited Shree Tirupati Balajee AgroTrading	N. A	N. A

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

(including listed Companies)	Company Limited Ruchi Infrastructure Limited		
Chairman/ Membership of Committees in other Public Limited Companies		N. A	N. A
Listed entities from which the person has resigned in the past 3 years	02	N. A	N. A
No. of equity shares held in the Company	Nil	Nil	Nil
Relationship with other directors, manager and other Key Managerial Personnel of the Company	Mrs. Ruchi Joshi Meratiahad no such relationship with the other directors and other Key Managerial Personnel of the Company.	Mr Manoj Bhatam had no such relationship with the other directors and other Key Managerial Personnel of the Company.	Mr Navneet Khare had no such relationship with the other directors and other Key Managerial Personnel of the Company.
Terms and Conditions of appointment/ re-appointment	As per appointment letter	As per appointment letter	As per appointment letter
Remuneration last drawn	Nil	Nil	Nil
Remuneration sought to be paid	Nil	Nil	Nil

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

Item No. 8 – Appointment of Mr. Gourav Piplonia as Managing Director of the Company.

The Board of Directors, at its meeting held on 15th March 2025, appointed **Mr. Gourav Piplonia (DIN: 07459334)** as an Additional Director of the Company, up to the date of ensuing Annual General Meeting. Further, Mr. Gourav Piplonia has been appointed as Managing Director of the Company by the Board of Directors in their meeting held on 30.06.2025, subject to the approval of the shareholders.

In accordance with the provisions of Sections 152, 196, 197, 203 and other applicable provisions of the Companies Act, 2013 read with Schedule V thereto, the approval of the members is sought for his appointment as **Managing Director of the Company for a term of three (3) years**, liable to retire by rotation, on such terms and conditions including remuneration as mentioned below as may be determined by the Board.

- Term of Appointment- 30th June 2025 to 29th June 2028
- Remuneration- Rs. 50,000 /- per month
- Perquisites- as may be decided by the Board, which shall be within the limited as prescribed in section 197 read with schedule V of the Companies Act, 2013.

Considering his qualifications, experience and contribution to the growth of the Company, the Board is of the view that his appointment as Managing Director will be in the best interest of the Company.

The Board recommends the resolution for approval of the members as a **Special Resolution**.

Except Mr. Gourav Piplonia and his relatives, none of the Directors, Key Managerial Personnel ("KMP") or their relatives are in any way concerned or interested, financially or otherwise, in the said resolution.

The following additional information as required by Schedule-V to the Companies Act, 2013 is given below:

I. General Information:

(i) Nature of Industry: The Company is, inter alia, engaged in the trading, import, and distribution of bitumen, petroleum products, and allied materials, catering to road construction, infrastructure, and industrial applications.

(ii) Date or expected date of commencement of commercial production: The Company

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

was incorporated on September 9, 2016, and commenced business thereafter.

(iii) Financial performance based on given indicators – as per audited financial results for the year ended March 31, 2025:

Particulars	Rs. in Crores
Gross Turnover & Other Income	20.13 (Approx.)
Net Loss	4.24 (Approx.)
Net Worth	17.43 (Approx.)

II. Information about the appointee:

i) Background details: Refer as stated above.

ii) Past remuneration during the financial year ended March 31, 2025: 0

iii) Job Profile and his suitability: Mr. Gourav Piplonia was appointed as Whole time Director of the Company. He was appointed as Managing Director. Taking into consideration his qualification, expertise and the development of the Company under his leadership, the 'Managing Director' is best suited for the responsibilities currently assigned to him.

Following are the details of the annual salary and remuneration proposed to be paid to Mr. Gourav Piplonia, Managing Director as required by Schedule V to the Companies Act, 2013 is given below:-

III. Salary, Perquisites, Allowances & Remuneration per annum

i) **Tenure of Appointment:** 3 years i.e. with effect from 30th June 2025 to 29th June 2028

ii) **Salary:** Maximum upto Rs. 50000 per month/- (with an annual increment as may be decided by the Board on recommendation of Nomination and Remuneration Committee.

iii) **Perquisites:** Nil

The remuneration payable to Mr. Gourav Piplonia Lahoti, shall not exceed the overall ceiling of the total managerial remuneration as provided under Section 197 read with schedule V of the Companies Act, 2013 or such other limits as may be prescribed from time to time.

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

Remuneration Based on Net Profit:

Any increment in salary & perquisite payable to Mr. Gourav Piplonia as may be recommended by Nomination & remuneration Committee approved by the Board of Directors of the Company shall be in addition to remuneration mentioned above.

Name of the Director	Mr. Gaurav Piplonia
DIN	07459334
Date of Birth	21.12.1986
Age	39 Years
Date of first appointment on the Board	17.03.2025
Qualifications	Master's degree in commerce
Experience and Expertise	He has over 15 years of professional experience in tax and business advisory, corporate and capital structuring, planning and formation, and corporate compliance. His expertise includes business planning and decision making, development of systems and processes, tax and corporate compliances, as well as audit and assurance services
Number of Meetings of the Board attended during the year (FY 2024-2025)	0
Directorship held in other Public Limited Companies (including listed Companies)	0
Chairman/ Membership of Committees in other Public Limited Companies	N. A
Listed entities from which the person has resigned in the past 3 years	-
No. of equity shares held in the Company	=
Relationship with other directors, manager and other Key Managerial	Mr.Gourav Piplonia has no such relationship with the other directors, Manager and other

OMNIPOTENT INDUSTRIES LIMITED

Regd. Office: - 205, Floor-2, Plot-1/3 Sujata Chambers, Abhaychand, GandhiMarg, Mirchi
Gully Mazid Station, Mumbai, Maharashtra, India, 400003

CIN: L74999MH2016PLC285902

Email Id: compliance.omnipotent@gmail.com/ Contact No: - 7804025671

Personnel of the Company	Key Managerial Personnel of the Company.
Terms and Conditions of appointment/ re-appointment	As mentioned above
Remuneration last drawn	Rs. 50,000 per month.
Remuneration sought to be paid	Rs. 50,000 per month.

By Order of the Board
For Omnipotent Industries Limited

Sd/-
Nidhi Jain
Company Secretary

Date: 04/09/2025
Place: Mumbai

Board's Report

Dear Members,

Your Directors have pleasure in presenting their 09th Annual Report for the Financial Year ended on March 31, 2025 (year under review) for your perusal, consideration and adoption.

1. Financial Highlights and State of Company's Affair

(Amount in ₹ in lakhs)

Particulars	2025	2024
Revenue from Operations (Net)	2013.48	3360.21
Other Income	11.16	101
Total Revenue	2024.59,	3461.27
Less: Expenditure	2452.35,	3447.31,
Less: Exceptional/Extra ordinary items		-
Profit/(Loss) before Tax	(427.75)	13.96
Less: Current Tax	-	-
Less: Deferred Tax (Deferred Tax Liability)	(3.15)	(1.70)
Profit / (Loss) after tax	(424.60)	15.66

2. State of Company's Affairs

During the year under review, the net revenue of your Company is Rs 20,13,48,075/- The loss for the year under review is Rs. (4,24,60,404)/-.

3. Dividend

The Board of Directors of your Company, after considering relevant circumstances for the year under review, has decided that it would be prudent, not to recommend any Dividend for the year under review.

4. Transfer to Reserves

The Board does not propose to transfer any amount to general reserve and has decided to retain the entire amount of profit for FY 2024-25 in the profit & loss account

5. Material Changes and Commitments and Change in Nature of Business

There have been no material changes and commitments affecting the Financial Position of the Company since the closure of the Financial Year i.e. since March 31, 2025, till the date of Board's Report.

Further, it is hereby confirmed that there has been no change in the nature of business of the Company.

6. Annual Return

A copy of the draft Annual Return as required under Section 92(3) and Section 134(3)(a) of the Act has been placed on the Company's website. The web-link as required under the Act is www.omnipotent.co.in.

7. Directors' Responsibility Statement

Pursuant to the requirement of Section 134(3)(c) of the Act, the Board of Directors, to the best of its knowledge and ability confirms that:

- i. in the preparation of the Annual accounts, the applicable Accounting Standards have been followed along with proper explanation relating to material departures, if any
- ii. they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give true and fair view of the state of affairs of the Company at the end of the Financial Year and of the profit and loss of the Company for that period;
- iii. they have taken proper and sufficient care for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv. they have prepared the Annual accounts on a going concern basis;
- v. they have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and vi. they have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively

8. Auditors Statutory Auditors

M/s. Arpan & Associates LLP, Chartered Accountants (Firm Registration No. 129725W/100686)], who were appointed as Statutory Auditors of the Company at the 2021-2022 AGM to hold office until the conclusion of the 2026-2027 AGM, have tendered their resignation with effect from 26th August 2025, due to preoccupation in other activities. The Board of Directors places on record its sincere appreciation of the valuable services rendered by them during their tenure as the Statutory Auditors of the Company.

To fill the casual vacancy caused by the said resignation, the Board of Directors, on the recommendation of the Audit Committee, appointed **M/s Motilal and Associates LLP Chartered Accountants (Firm Registration No.106584W)**, as Statutory Auditors of the Company, subject to approval of the shareholders.

The Company has received the necessary consent and eligibility certificate from the new Statutory Auditors in accordance with the provisions of the Companies Act, 2013 and rules made thereunder.

Accordingly, the resolution for the appointment of the Statutory Auditors being part of the notice of the ensuing AGM.

9. Secretarial Auditors

Pursuant to the provisions of Section 204 of the Companies Act, 2013, the Board has appointed **Ms. Sonam Jain, Practicing Company Secretary (Membership No. 9871, COP No. 12402)** as the Secretarial Auditor of the Company for the financial year 2024–25. The Secretarial Audit Report for FY 2024–25 is annexed as **Annexure A** to this Report.

10. Reporting of Fraud by Auditors

There are no offences involving fraud committed against the Company by officers or employees of the Company, pursuant to Section 143(12) of Companies Act, 2013 ('the Act') reported by auditors to the Central Government.

11. Loans, Guarantees and Investments

Pursuant to Section 186 of the Companies Act, 2013, the Company has made certain investments during the year. Details of such investments are provided in the financial statements forming part of this Annual Report.

12. Related Party Transactions

Related party transactions that were entered into during the financial year were on arm's length basis and were in ordinary course of business. There are no materially significant related party transactions entered by the Company which may have potential conflict with the interest of the Company.

There are no material related party transactions which are not in ordinary course of business, or which are not on arm's length basis and hence there is no information to be provided as required under Section 134(3)(h) of the Act read with Rule 8(2) of the Companies (Accounts) Rules, 2014.

13. Conservation of Energy, Technology Absorption and Foreign Exchange Outgo [Section 134(3)(M)]:

A. Conservation of Energy

i	the steps taken or impact on conservation of energy;	Nil
ii	the steps taken by the company for utilizing alternate sources of energy;	Nil
iii	the capital investment on energy conservation	Nil

	equipment's;	
--	--------------	--

B. Technology absorption

i	the efforts made towards technology absorption;	Nil
ii	the benefits derived like product improvement, cost reduction, product development or imports substitution;	Nil
iii	in case of imported technology (imported during the last three years reckoned from the beginning of the financial year) – (a) the details of technology imported; (b) the year of import; (c) whether the technology been fully absorbed; (d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof	Nil
iv	the expenditure incurred on Research and Development	Nil

C. Foreign exchange earnings and Outgo (in ₹)

Earnings	Nil	Outgo	Nil
----------	-----	-------	-----

14. Risk Management Policy

The provisions of Regulation 21 of the Listing Regulations pertaining to Risk Management Committee are not applicable to the Company, however, the Company has in place a mechanism to inform the Board about the risk assessment and minimization procedures to review key elements of risks viz. Regulatory and Legal, Competition and Financial etc. and measures taken to ensure that risk is controlled by means of a properly defined framework.

15. Directors & Key Managerial Personnel

During the year under review and up to the date of this Report, the following changes took place in the composition of the Board of Directors and Key Managerial Personnel of the Company:

• Resignations:

- Ms. R. Suby (DIN: 06976989) resigned from the position of Independent Director of the Company and also ceased to be a member of various Committees of the Board with effect from 17th March 2025.

- Ms. Sampada Paras Shah (DIN: 09288906) resigned from the position of Non-Executive and Non-Independent Director of the Company and also ceased to be a member of various Committees of the Board with effect from 17th March 2025.
- **Appointments:**
 - Mr. Gaurav Piplonia (DIN: 07459334) was appointed as an additional Director on the Board of the Company with effect from 17th March 2025 and also appointed as Managing Director as on June 30, 2025 and will be confirmed/ regularised in the ensuing AGM..
 - Mrs. Ruchi Joshi Meratia (DIN: 07406575) was appointed as an Additional Independent Director on the Board of the Company with effect from 17th March 2025.
 - Mr. Manoj Batham(11100515) was appointed as an Additional Independent Director on the Board of the Company with effect from 15th May 2025 .
 - Mr. Navneet Khare(11100515) was appointed as an Additional Independent Director on the Board of the Company with effect from 15th May 2025

The Board places on record its sincere appreciation for the valuable guidance and contribution made by the outgoing Directors. The Board also extends a warm welcome to the newly appointed Directors and looks forward to their continued support and guidance in the future.

Key Managerial Personnel

Mr. Daivalkumar Chauhan (Membership No. A67920) resigned from the position of Company Secretary and Compliance Officer (Key Managerial Personnel) of the Company with effect from 1st May 2024.

Mrs. Harsh Jagrani Minj (Membership No. A59998), an Associate Member of the Institute of Company Secretaries of India, was appointed as the Company Secretary and Compliance Officer (Key Managerial Personnel) of the Company with effect from 30th May 2024. She, however, resigned from the said position with effect from 31st July 2024.

Ms. Sanjana Mank Bohara was appointed as the Company Secretary and Compliance Officer (Key Managerial Personnel) of the Company with effect from 20th August 2024. She subsequently resigned from the said position with effect from 17th March 2025.

The Board places on record its sincere appreciation for the valuable guidance and contribution made by the outgoing Company Secretary and

the Board places on record its appreciation and welcomes her contribution to the Company.

Meetings of the Board of Directors

The Board met for Six (06) times during the Financial Year ended March 31st, 2025. The intervening gap between the two Meetings was within the time limit prescribed under Section 173 of the Companies Act, 2013 ("the Act") and the rules made there under.

Name of the Directors	No. of Board Meeting held	No. of Board Meeting attended
Mr. Vikas Jain	6	5
Ms. R Suby	6	5
Mr. Prince Pratap Shah	6	6
Mrs. Sampada Shah	6	6
Mr. Gourav Piplonia	6	1
Mrs. Ruchi Joshi Meratia	6	1

Declaration of Independent Directors

The Company has received declarations / confirmations from all the Independent Directors of the Company as required under Section 149(7) of the Companies Act, 2013 read with Rule 6 of the Companies (Appointment and Qualifications of Directors) Rules, 2014 and Regulation 25(8) stating that they meet criteria of Independence as defined under Section 149(6) of the Act and Regulation 16(1)(b) of the Listing Regulations.

16. Performance Evaluation

Pursuant to the provisions of the Act, SEBI Listing Regulations, 2015 and Nomination and Remuneration Policy of the Company, the Nomination and Remuneration Committee ("NRC") and the Board has carried out the annual performance evaluation of the Board, its committees and individual Directors by way of individual and collective feedback from Directors. The Independent Directors have also carried out annual performance evaluation of the Chairperson, the non-independent directors and the Board as a whole. Structured questionnaires covering the evaluation criteria laid down by the NRC, prepared after taking into consideration inputs received from Directors, were used for carrying out the evaluation process.

The Directors expressed their satisfaction with the evaluation process.

17. Audit Committee

The Audit Committee consists of two Independent Directors and one Non-Executive Non-Independent Director as on March 31st, 2025, with Mr. Vikas

Jain as the Chairperson and Ms. R. Suby and Mrs. Sampada Shah as Members.

“All the members of the Committee resigned as on 17th March 2025. The new composition of the Committee comprises of Mr. Manoj Batham as the Chairperson, and Mrs. Ruchi Joshi Meratia and Mr. Navneet Khare as the Members.”

The Committee inter alia reviews the Internal Control System, Reports of Internal Auditors, Key Audit Matters presented by the Statutory Auditors and compliance of various regulations. The Committee also reviews the financial statements before they are placed before the Board.

During the year 4(Four) meetings were held.

S. No	Date of Meeting
1.	30.05.2024
2.	20.08.2024
3.	20.11.2024
4.	17.03.2024

18. Nomination and Remuneration committee

The Nomination and Remuneration Committee consists of three Independent Directors as on March 31st, 2025, with Mr. Vikas Jain as the Chairperson and Ms. R. Suby and Mrs. Sampada Shah as Members.

“All the members of the Committee resigned as on 17th March 2025. The new composition of the Committee comprises of Mr. Manoj Batham as the Chairperson, and Mrs. Ruchi Joshi Meratia and Mr. Navneet Khare as the Members.”

During the year 3(Three) meetings were held:

S. No	Date of Meeting
1.	30.05.2024
2.	20.08.2024
3.	17.03.2024

19. Policy on Nomination and Remuneration

In compliance with the requirements of Section 178 of the Companies Act, 2013, the Company has laid down a Nomination and Remuneration Policy which has been uploaded on the Company's website. The web-link as required under the Companies Act, 2013 is: www.omnipotent.co.in.

The salient features of the Nomination and Remuneration Policy are as under:

- 1) Setting out the objectives of the Policy

- 2) Definitions for the purposes of the Policy
- 3) Appointment, resignation, retirement and removal of Director, KMP and Senior Management Personnel
- 4) Remuneration for the Whole Time Directors, KMP and Senior Management Personnel.

20. Dividend Distribution Policy

The Company is not falling under the criteria mentioned in Regulation 43A of the Listing Regulations pertaining to Dividend Distribution Policy. Therefore, the Company is not required to formulate Dividend Distribution Policy.

21. Stakeholders Relationship Committee:

As on 31st March 2025, the composition of the Stakeholders' Relationship Committee comprised Mr. Manoj Batham (Independent Director), Mrs. Ruchi Joshi Meratia (Independent Director), Mr. Navneet Khare (Independent Director), and Mr. Gourav Piplonia (Managing Director).

During the year one meeting of stakeholders Relationship Committee was held on 17.03.2025

During the year no complaints were received.

22. Particulars of Employees and Related Disclosures

Disclosures pertaining to remuneration and other details as required under Section 197(12) of the Act read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is annexed herewith as **Annexure B**.

A statement showing the names and particulars of the employees falling within the purview of Rule 5(2) of the aforesaid rules are provided in the Annual Report. The Annual Report is being sent to the members of the Company excluding the aforesaid information. The said information is available for inspection at the Registered Office of the Company during working hours and the same will be furnished on request in writing to the members.

23. Compliance with the Applicable Secretarial Standards

The Company has generally complied with all the Secretarial Standards as applicable to the Company

24. Deposits

The Company has Rs. 39,97,420 accepted as deposits under Section 73 of the Companies Act, 2013 ("the Act") and rules made thereunder and no amount on account of repayment of deposits or interest thereon was due during the year under review.

25. Share Capital

The Authorized Share Capital (ASC) of the Company during the year under review was Equity Shares of Rs. 10/- each to Rs. 7,50,00,000/- (Rupees Seven Crore Fifty Lakh Only) divided into 75,00,000 (Seventy-Five Lakh) Equity Shares of Rs. 10/- each and Paid-up Share Capital (PSC) of the Company during the year under review was Equity Shares of Rs.10/- each to Rs. 6,05,00,000 /- (Rupees Six Crore Five Lakh Only) divided into 60,50,000 (Sixty Lakh Fifty Thousand Only) Equity Shares of Rs. 10/- each.

26. Listing of Securities

The Equity Shares of the Company were listed on BSE Limited (SME Platform) on November 29, 2021, with Security ID: 543400.

The Company confirms that the Annual Listing Fees to the Stock Exchange for the Financial Year 2024-25 have been paid.

27. Maintenance of Cost Records

Maintenance of cost records as specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013, is not required to be maintained by the Company.

28. Internal Financial Controls and their adequacy

The Company has an adequate internal control system, commensurate with the size, scale and complexity of its operation.

29. Internal Financial Controls and their adequacy

The Company has an adequate internal control system, commensurate with the size, scale and complexity of its operation.

30. Subsidiaries, Joint Ventures and Associate Companies

The Company does not have any Subsidiary or Associate Company and has not entered into any Joint Venture Agreement during the year under review.

31. Vigil Mechanism

Pursuant to the provisions of Section 177(9) & (10) of the Act a Vigil Mechanism for directors, employees and other stakeholders to report genuine concerns has been established. The same is uploaded on the website of the Company and the web-link as required under SEBI Listing Regulations, 2015 is as under: www.omnipotent.co.in.

32. Corporate Social Responsibility

The Company is not falling under the criteria mentioned in Section 135(1) of the Companies Act, 2013. Therefore, the Company is not required to develop or implement policy on any Corporate Social Responsibility initiatives.

33. Management Discussion and Analysis Report

The Management Discussion and Analysis Report as required under Regulation 34(2)(e) read with Schedule V of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") forms part of this Annual Report. Certain Statements in the said report may be forward-looking. Many factors may affect the actual results, which could be different from what the Directors envisage in terms of the future performance and outlook. The Management Discussion and Analysis Report is annexed as **Annexure - C**.

34. Corporate Governance

Pursuant to Regulation 15(2) of the Listing Regulations, the compliance with the Corporate Governance provisions as specified in Regulations 17 to 27, 46(2)(b) to (i) and (t) and Para C, D and E of Schedule V of the Listing Regulations are not applicable to the Company as the Company has listed its securities on SME Exchange.

35. Disclosure as required under Section 22 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("the Act")

The Company has made a policy on Prevention of Sexual Harassment at workplace in line with the statutory requirements. An Internal Complaints Committee has been set up to redress complaints received regarding sexual harassment at workplace. All employees (permanent, contractual, temporary, trainees) are covered under this policy. During the year under review, no complaints were received by the Company related to sexual harassment.

36. Details of Application made or any Proceeding pending under the Insolvency and Bankruptcy Code, 2016

During the year under review, no application has been made under the Insolvency and Bankruptcy Code, 2016 by the Company.

37. 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

During the year under review, no valuation has been done either at the time of one-time settlement, if any, with Banks / Financial Institutions or while taking loans from the Banks or Financial Institutions, if any. Accordingly, no details are required to be disclosed.

38. Significant and Material Orders Passed by the Court or Regulators or Tribunals Impacting the going Concern Status and Company's Operations in Future.

There are no orders passed by the courts or regulators or tribunals impacting the going concern status and the Company's operations in future.

39. Other Disclosures

- a. The Company does not have any scheme of provision of money for the purchase of its own shares by employees or by trustees for the benefit of employees.
- b. In the opinion of the Board, the Independent Directors appointed/ re-appointed during the year are persons of integrity and possess expertise, experience and proficiency.
- c. The Company does not have any scheme of provision of money for the purchase of its own shares by employees or by trustees for the benefit of employees.
- d. The Company does not have any Holding / Subsidiary and hence the disclosure pursuant to Section 197(14) is not applicable to the Company.

40. Acknowledgement

Your directors place on records their deep appreciation to employees at all levels for their hard work, dedication and commitment. The Board also places on record its appreciation for the continued cooperation and support received by your Company during the year from investors, bankers, financial institutions, customers, business partners, all regulatory and government authorities and other stakeholders.

**For and on behalf of the Board of
Directors of Omnipotent Industries Limited**

Place: Mumbai

Date: 04/09/2024

Sd/-

**Mr. Gourav Piplonia
Managing Director
DIN: 06680837**

Sd/-

**Mrs. Ruchi Joshi Meratia
Director
DIN: 07406575**

Annexure- A

FORM MR-3

SECRETARIAL AUDIT REPORT FOR THE YEAR ENDED ON 31ST MARCH 2025

*[Pursuant to the provisions of Regulation 24A of Securities and Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulations, 2015]*

To,

The Members

OMNIPOTENT INDUSTRIES LIMITED

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **OMNIPOTENT INDUSTRIES LIMITED** (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on my 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 representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on March 31, 2025 ('Audit period') complied with the statutory provisions listed here under 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:

- I have examined the books, papers, minute books, forms and returns filed and other records maintained by **OMNIPOTENT INDUSTRIES LIMITED** for the financial year ended on March 31, 2025 according to the provisions of:
 - i. The Companies Act, 2013 (the Act) and the rules made there under;
 - ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under; *(to the extend applicable)*
 - iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under; *(to the extend applicable)*
 - iv. Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; *(not applicable to the Company during the Audit period)*
 - v. The Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'): *((to the extend applicable))*

- a. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and amendment made thereunder; *(to the extent applicable)*
- b. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendment made thereunder; *(to the extent applicable)*
- c. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; *(to the extent applicable)*
- d. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and amendment made thereunder;
- e. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not applicable to the company during the Audit Period)**
- f. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not applicable to the company during the Audit Period)**
- g. 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;
- h. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **(Not applicable to the company during the Audit Period)** and
- i. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable to the company during the Audit Period)**

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

- I. Secretarial Standards issued by The Institute of Company Secretaries of India with respect to board and general meetings.
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

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, 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 at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

We further report that Based on the information provided by the Company, its officers and authorized representatives during the conduct of the audit, and also on the review of compliance reports by the respective Department Heads / KMPs taken on record by the Board of Directors of the Company, in our opinion there are adequate Systems and processes in the Company commensurate with the size and the operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that the compliance by the Company of applicable financial laws, like direct and indirect tax laws, and Labour Law Compliances have been subject to review by statutory financial audit and other designated professionals.

We further report that during the audit period the Company has not passed any resolution for the following:

- i. Public/Right/Preferential issue of shares / debentures/sweat equity, etc.
- ii. Redemption / buy-back of securities.
- iii. Major decisions taken by the members in pursuance to section 180 of the Companies Act, 2013.
- iv. Merger / amalgamation / reconstruction, etc,
- v. Foreign technical collaborations.

Sd/-

SONAM JAIN

Company Secretary

(Peer Review Certificate No.2588/2022)

Membership No. 9871

Certificate of Practice No. 12402

Place: Mumbai

Date: 04.09.2025

UDIN: F006038G001204026

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

To
The Members
OF OMNIPOTENT INDUSTRIES LIMITED

Our 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 test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for 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 events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test 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.

Sd/-
SONAM JAIN
Company Secretary
(Peer Review Certificate No.2588/2022)
Membership No. 9871
Certificate of Practice No. 12402
Place: Mumbai
Date: 04.09.2025
UDIN: F006038G001204026

Annexure- B

As per the provisions of Section 197 of the Act read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company is required to disclose following information in the Board's Report.

Ratio of the remuneration of each Director to the median remuneration of the employees of the Company and percentage increase in remuneration of each Director, Chief Financial Officer (CFO) and Company Secretary in the Financial Year:

Name	Ratio to median remuneration	% Increase in the remuneration in the Financial Year
Independent Directors		
Mr. Vikas Jain*	-	Not Applicable ¹
Ms. R Suby*	-	Not Applicable ¹
Executive Directors & CFO		
Mr. Prince Shah, Managing Director & CFO	-	Nil
Non – Executive Directors		
Mrs. Sampada Shah*	-	Not Applicable ²
Company Secretary		
Mr. Harsh Jagrani Minj	-	Not Applicable ³
Mrs. Sanjana Mank Bohara		Not Applicable ⁴

* Remuneration has been paid to the Directors during the Financial Year 2024-25 No rectification of remuneration.

¹ The Director was appointed w.e.f. August 03, 2022.

² The Director was appointed w.e.f. August 03, 2022.

³ The KMP was appointed w.e.f. May 30, 2024 and resigned on 31st July 2024.

⁴ The KMP was appointed w.e.f. August 20, 2024 and resigned on 17th March 2025.

Percentage increase in the median remuneration is 3.61%

Number of permanent employees on the rolls of Company: 10

Average percentiles decrease already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile decrease in managerial remuneration and justification thereof and point out if there are any exceptional circumstances for decreases in the managerial remuneration: 3.61% (Non-Managerial Personne) NIL (Managerial Personnel).

We affirm that the remuneration paid to the Managerial and Non-Managerial Personnel is as per the Nomination and Remuneration policy of the Company.

**For and on behalf of the Board of
Directors of Omnipotent Industries Limited**

Place: Mumbai
Date: 04/09/2025

Sd/-
Mr. Gourav Piplonia
Managing Director
DIN: 06680837

Sd/-
Mrs. Sa Ruchi Joshi Meratia
Director
DIN: 07406575

Annexure - C

Management Discussion and Analysis Report

Industry Structure and Developments

Bitumen consumption has gained pace in recent years in line with increasing road construction activity. Average annual consumption in the last five financial years between 2019-20 and 2023-24 was 7.44 MMT.

Bitumen consumption scaled a decade high last fiscal year due to a surge in road construction ahead of the general election. Sales of bitumen, used mainly for building roads, rose 10% to 8.8 million metric tonnes (MMT) in FY25, according to oil ministry data. "The Ministry of Road Transport and Highways (MoRTH) is targeting 13,000–14,000 km of national highway construction in 2024–25 (FY25), compared to 12,349 km in 2023–24 (FY24) and 10,331 km in 2022–23."

Moreover, development of bio-based bitumen and EME (Enrobes Module Elev) binder is anticipated to provide lucrative opportunities for further development of the market.

The Company carry on the business of manufacturers of and dealers in Bitumen and other value-added Bituminous products. The Company is also engaged in Import, Export, Trading in Bitumen. It endeavors to expand and develop Bitumen trade as Bitumen is extensively used in infrastructure projects, more specifically in road construction projects initiated by the State Governments.

Opportunity and Threats

- Directly related to Infrastructure projects which are under Govt's priority agenda.
- Endless opportunities for expansion of Bitumen Products as road construction within the ambit of infrastructural growth.
- Tremendous scope for developing Value Added Products with potential of higher margins.
- Huge deficit in bitumen indigenous supply and demand leaving tremendous scope for imports
- Huge deficit in power demand and power supply leaving tremendous scope for expansion of Wind Power Mills
- Having own manufacturing plants and bulk imports minimize dependency on oil Companies.

However, human health & environmental issues associated with bitumen, fluctuating international crude oil prices, and increase in use of an alternative for bitumen such as concrete in roadway construction application, restrain the growth of the market across India.

Further, the factors which are beyond the control of the Company viz. impact due to fluctuations in the economy caused by changes in global and domestic economies, competition in the industry, changes in government policies and regulations, fluctuations in interest rates etc. are common to all sectors.

Thus, the Company's Marketing team at works and other locations is proactively exploring ways and means to tap new customers. Their efforts do yield positive results from time to time.

Segment-wise or product wise performance and Outlook

The Company has only one reportable segment i.e. Bitumen products.

We are engaged in the business of supplying bulk and packed bitumen as well as other bituminous products. We source our products either through direct imports or buy from third party importers and sell it to our various distributors as well as corporates. We import bulk as well as drum bitumen. We are ISO 9001:2015 and ISO 14001:2015 certified for importing, trading and processing petroleum & petrochemical products.

Our products include bitumen 60/70 & 80/100, bitumen VG10, VG30, VG40; bitumen emulsion, blown bitumen, micro surfacing bitumen and modified bitumen CRMB, PMB, NRMB. Bitumen is most used in construction of roads and highways. Bitumen is also extensively used for surfacing of road and pavements and is also used as adhesive substance in the production of binders. Entire marketing of our products is managed by a team of sales and marketing personnel. We are also engaged in the consultancy of setting up of plants for Bitumen & Bituminous products. Our consultancy includes end to end solutions from identification of land, plant & machinery to importing training & making policy with staff on marketing & quality testing.

Rainy season from June to September is counted as off season for Bitumen supply in India, as all roads and highways construction are stop during the period and hence demand for the bitumen goes down. We plan for the same according to month wise and state-wise rainfall scenario to push the sale in a particular state as per the timing of rainfall.

Risks and Concerns

The Company evaluates and monitors all risks associated with various areas of operation such as production, sales, inventory Management, debtor's Management with a view to counter the adverse impact of the risk factors, to the extent feasible. However, the element of risks and concerns remain under: -

- Price Volatility in key raw materials and consumables;
- Natural Calamities, and other Unforeseen circumstances like pandemic, etc;
- Uncertainty in sustained stability of Rupee Dollar equation.
- Imports – Shipments at Right time, Right Pricing, Quality Material.
- Pricing – Competition with other players in the Industry.
- Continuous development of Infrastructure Sector.
- Timely payment to our clients from the related government authorities.
- Cost reduction/cost minimization through consistent guidance and motivational efforts. at all
- levels of operations

Internal Control Systems and their Adequacy

Internal Control Systems and procedures in the Company are commensurate with nature and size of its business.

Your Company has in place an adequate system of internal controls, with documented procedures covering all corporate functions. Systems of internal controls are designed to provide reasonable assurance regarding the effectiveness and efficiency of operations, the adequacy of safeguards for assets, the reliability of financial controls, and compliance with applicable laws and regulations. The Audit Committee of the Board oversees the adequacy of the internal control environment through regular reviews of the audit findings and monitoring implementations of internal audit recommendations through the compliance reports submitted to them.

Discussion on Financial Performance with respect to operational performance

The Company has obtained revenue of Rs. Rs 33,60,21,222 from the sale of products during the Financial Year 2024-25. However, the operational activities of the Company were substantially during the quarter of the Financial Year ended March 31, 2025, due to the ongoing GST investigation against the Company. The Company is, however, reinforcing its staff and working for a better future for the Company.

Human Resources / Industrial Relations

Our people related policies span the entire spectrum of hiring the right talent as best as possible, skilling them and motivating them. We do our best to provide our people with a healthy work environment to encourage sharing of knowledge, concerns and where the cross-pollination of ideas can always bloom. This is reflected in their day-to-day performance at the ground level.

Number of Employees as on 31st March

Details of Significant Changes in the Ratios

Particulars	FY 2024-25	FY 2023-24
Debtors Turnover	1.17	1.88
Inventory Turnover	64.54	23.15
Interest Coverage ratio	-	-
Current Ratio	11.13	13.51
Debt Equity Ratio	-	-
Operating Profit Margin (%)		
Net Profit Margin (%)	0.42%	0.42%
Return on Networth	1.75	1.75

Cautionary Statement

Statements made in this Management Discussion and Analysis describing the Company's objectives, projections, estimates and expectations are "forward looking" within the meaning of applicable laws and regulations. Actual results might differ materially from those either expressed or implied. Management

is confident that our Company with its Quality Products and enduring relations with its customers and commitment of its staff will overcome the disturbing impact of prevailing pandemic and work towards achieving growth in time to come.



ARPAN & Associates LLP

(FORMERLY KNOWN AS A YADAV & ASSOCIATES LLP)

MSME URN:- UDYAM-GJ-24-0046607

LLP REG NO.:- AAU-0043

ISO 9001:2015

Registered Office : Office No.202, Iscon Atria - 1, Iscon heights, Opp. GEB Training Center, Gotri Road, Baroda - 390021, INDIA.

INDEPENDENT AUDITORS' REPORT

To The Members of OMNIPOTENT INDUSTRIES LIMITED
(formerly know as Omnipotent Industries Pvt. Ltd.)
Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of Omnipotent Industries Limited ("the Company"), which comprise the Balance Sheet as at 31st March 2025, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act, of the state of affairs of the Company as at 31st March 2025, its loss and other comprehensive income, changes in equity, and its cash flows for the year ended on that date, **subject to matters reported under Key Audit Matters and Emphasis of matter as discussed below.**

Basis for Opinion

We conducted our audit 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 Responsibilities 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), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

The Key Audit Matters

Key audit matters are those that, in our professional judgment, were of most significance in our audit of the standalone financial statements for the current financial year. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, we do not provide a separate opinion on these matters.

1. Going Concern Assumption

- **Background:** The Company has sold fixed assets and stock-in-hand of Kandla plant during the year. It has also incurred a book loss on sale of fixed assets and reported a net loss for the year. During the year significantly operation in the company reduced and there is uncertainty about the continuation of business in its current form.



✓ Ahmedabad
502, Shagun Complex, Opp. Fair Deal House, Near Swastik Char Rasta, CG Road, Ahmedabad -390007.

✓ Surat
408, 4th Floor, Ratna Sagar Apartment, Nr. Varacha Police Station, Mini Bazar, Varacha Road, 395006.

✓ Mumbai
501 & 502, 5th Floor, Umerji House, Above Bank Of Baroda, Tolly Gully, Andheri East-400059.

✓ Delhi
A-2 Fourth Floor, Shree Ram Palace, Noida Sec. 27-201301.

✓ Chennai
F-3, 99/37, Shreean SS Jayam Apartment, Bazullah Road, T. Nagar, 600017.

✓ Rajkot
406, Sadhana Downtown, Opp. Gandhi Museum, Jawahar Road 360001.



MOBILE: +91-9974013069 | +91-8000174300

- **Auditor's Response:** We have obtained management's assessment of the going concern assumption and evaluated the underlying assumptions. We reviewed post-balance sheet events and minutes of meetings. Based on the information available, the material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern.
- **Disclosure:** In our opinion, the disclosures in Notes in respective schedules of the financial statements are adequate. However, the financial statements have been prepared on a going concern basis which may not be appropriate if the company is unable to secure necessary future funding or a viable business model.

2. Dilution of Promoters' Shareholding

Promoters Mr. Prince Shah and Mr. Punit K. Popat diluted their shareholding by selling 13,16,000 and 17,14,000 shares respectively in the open market. This raised governance and control-related considerations as the present management has not hold shareholding as required under the Companies Act 2013.

3. Outstanding Debtors and Advances

- Long outstanding of trade receivables over 180 days of ₹737.35 lakhs and advances to suppliers of ₹980.02 lakhs remain unadjusted. As per management, debtors have withheld payments due to GST-related uncertainties and potential liabilities.
- We have examined correspondence and assessed the recoverability. Due to absence of confirmations and pending resolution of GST disputes, recoverability remains uncertain and may require provisions.

4. Show Cause Notice from GST Department

- The company received a show cause notice and has paid ₹132 lakhs under DRC-03. The matter is under adjudication and no provision is made for future liabilities may arise.
- We reviewed legal correspondence and assessed management's position. Outcome being uncertain, management has decided not to make provision in this regards.

Emphasis of Matter – Going Concern

We draw attention to Note 1 as above, which describes the Company's sale of all fixed assets and inventory, the loss incurred on sale, and lack of future operational plans. These conditions indicate a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.



Information Other than the standalone Financial Statements and Auditors' Report Thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's Annual Report, but does not include the standalone financial statements and our auditors' 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 the 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.

Management's Responsibility for the Standalone Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs, profit and other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act. 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 appropriate 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 and Board of Directors are 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.

Board of Directors is also responsible for overseeing the Company's standalone 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.

part of an audit in accordance with SAs, we exercise professional judgment and maintain



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

- In respect of going concern, we assessed whether management's use of going concern basis is appropriate. If events or conditions indicate a material uncertainty, we are required to draw attention to the relevant disclosures.
- Identify and assess the risks of material misstatement of the 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, except :-

i. In past, GST department has carried out search and survey in the company on January 7th, 2022 on ground of wrongly claim of ITC of Rs. 9.31 Crs. and imprisoned promoter director for 60 days, operational activities were substantial down and major staff has resigned, due to that, major operational activities were down from January 2022 to March 2022. The legal proceeding is going on, so we are unable to quantify any contingent statutory liabilities of the company towards GST and to that, extent profit and loss of the company will be affected.

ii. The debtors outstanding more than 180 days amounting to Rs. 737.35 Lacs and advance to suppliers Rs. 980.02 Lacs are unpaid since long time, as informed to us that, due to GST survey and notices to said debtors, debtors has held payments under protest that, they may attract GST payment liabilities and amount of liabilities are not aware, so they have hold entire outstanding amount and said amounts were unpaid as on date.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to 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 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 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 standalone the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in



(i) planning the scope of our audit work and in evaluating the results of our work; and (ii) 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 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 standalone financial statement 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 (Auditors' Report) Order, 2020 ("the Order") issued by the Central Government in terms of section 143 (11) of the Act, we give in the "Annexure A" a statement on the matters specified in the Order, to the extent applicable.

(A) As required by Section 143(3) of the Act, 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 balance sheet, the Statement of Profit and Loss (including Other comprehensive income), the Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the AS specified under section 133 of the Act.
- e) 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 are disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".



(B) With respect to the other matters to be included in the Auditors' 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:

- i. The Company does have any pending litigations which would impact its financial position, as reported in KEY AUDIT MATTERS.
- ii. The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses EXCEPT as reported in KEY AUDIT MATTERS
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. a) The management has represented that, to the best of it's knowledge and belief, no funds have been advanced or loaned (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or it any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend in other persons or entities identified in any manner, whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee or the like on behalf of the Ultimate Beneficiaries, company has given advances to suppliers of ₹980.02 lakhs remain unadjusted as reported in KEY AUDIT MATTERS.

b) The Management has represented, that, to the best of it's knowledge and belief, no fund have been received by the company from any person(s) or entity(ies), including foreign entities ("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 that, we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

d) There is no dividend declared or paid during the year by the company.

(C) With respect to the matter to be included in the Auditors' Report under section 197(16):

In our opinion and according to the information and explanations given to us, the remuneration paid by the company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) which are required to be commented upon by us.



ARPAN & Associates LLP
(Formerly known as A Yadav &
Associates LLP)
Chartered Accountants
FRN: 129725W/W100686



A handwritten signature in black ink, appearing to be "Arvind K. Yadav".

CA Arvind K. Yadav
Partner
Membership No: 047422
UDIN: 25047422BMLMJW4520

Place: Vadodara

Date: 15-May-2025



ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT ON THE STANDALONE FINANCIAL STATEMENTS OF OMNIPOTENT INDUSTRIES LIMITED FOR THE YEAR ENDED 31ST MARCH 2025

(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 financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

- i a (A) The Company was not having any fixed assets during the FY under reporting. Hence the provisions of clause (i)(a)(A) of paragraph 3 of the Order are not applicable to the company.
(B) The Company is not having any intangible assets during the FY under reporting. Hence the provisions of clause (i)(a)(B) of paragraph 3 of the Order are not applicable to the company.
- (b) The Company was not having any fixed assets during the FY under reporting. Hence the provisions of clause (b) of paragraph 3 of the Order are not applicable to the company.
- (c) The Company was not having any fixed assets during the FY under reporting. Hence the provisions of clause (c) of paragraph 3 of the Order are not applicable to the company.
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not revalued its property, plant and equipment (including right of use assets) or intangible assets or both during the year.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the company, there are no proceedings initiated or pending against the company for holding any benami property under the Prohibition of Benami Property Transaction Act, 1988 and rules made thereunder, except on going GST survey and search conducted by CGST.
- ii (a) As per information and explanations provided to us, the management has carried out regular program of physical verification of inventories at reasonable intervals during the year, in our opinion, the coverage and procedure of such verification by the management is appropriate.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of the security of current assets at any point of time during the year. Accordingly, clause 3 (ii)(b) of the Order is not applicable to the company.
- iii The Company has made investments in companies, firms, Limited Liability Partnerships, and granted unsecured loans to other parties, during the year of Rs. 980.02 Lakhs, in respect of which:
 - (a) The Company has provided loans or advances in the nature of loans or stood guarantee, or provided security to any other entity during the year, as informed to us in MR, this is regular business operation to purchase Raw material. Company has given advances of Rs. 980.02 Lacs as long term advance and Rs. 22.35 Lacs given as short term loans and advances. Due to non-availability of additional information on it we are not able to give our opinion on it.
 - (A) There is no loans or advances provided with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates;
 - (B) the aggregate amount of unsecured loan during the year Rs. NIL and balance outstanding at the balance sheet date Rs. NIL with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates;



- (b) In our opinion, the investments made and the terms and conditions of the grant of loans, during the year are prima facie, not prejudicial to the Company's interest.
- (c) In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has not been stipulated and the repayments of principal amounts and receipts of interest are not generally been regular.
- (d) In respect of loans granted by the Company, there is overdue amount remaining outstanding as at the balance sheet date.
- (e) Loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same parties.
- (f) The Company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year.
- iv According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has given loans or provided guarantees or securities as specified under Section 185 of the Companies Act, 2013 ("the Act") and the company has not provided any guarantee or securities as specified under Section 186 of the Act 2013. Further, in our opinion, the company has not to complied with the provisions of Section 186 of the Act in relation to loans given, guarantees provided and investments made.
- v In our opinion and according to information and explanations given to us, the company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.
- vi According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013 in respect of the products dealt with by the company. Accordingly, the clause 3(vi) of the Order is not applicable, as the company is engaged in trading activities only.
- vii (a) The company may have liability in respect of GST, due to search and survey by GST department on 7th January 2022. The GST department has filled charge sheet to court and legal proceeding is going on, so GST liabilities, Interest and penalties working are not possible, other statutory dues has been subsumed in time.
According to the information and explanations given to us and on the basis of our examination of the records of the company, in our opinion amounts deducted / accrued in the books of account in respect of undisputed statutory dues Provident Fund, Employees' State Insurance, Income Tax, Duty of Customs, Cess and other statutory dues to the extent applicable to the company have been regularly deposited by the company with the appropriate authorities, except GST liabilities of Rs. 34.75 Lacs.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, no undisputed amounts payable in respect of GST, Provident Fund, Employees' State Insurance, Income Tax, Duty of Customs, Cess and other statutory dues to the extent applicable to the company were in arrears as at 31st March 2025 for a period of more than six months from the date they became payable, except on going GST search and survey case and excess GST payable of Rs. 34.75 Lacs is on account of wrongly claim of ITC (import duty) on imported material.
- viii According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- ix (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not defaulted in the repayment of loans or borrowings or in the payment of interest thereon to any lender.



- (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or government or government authority.
- (c) In our opinion and according to the information and explanations given to us by the management, no term loan availed by the company has been used for the object for which it was obtained.
- (d) According to the information and explanations given to us and on an overall examination of the balance sheet of the company, we report that no funds raised on short-term basis have been used for long-term purposes by the company, except public issues fund used for working capital and general business purposes.
- (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 subsidiaries, as defined in the Act.
- (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 (as defined under the Act).
- x According to the information and explanations given to us and on the basis of our examination of the records of the company, in the past financial years, the company has issued right shares to promoter Directors amounting Rs. 130 Lacs out of payment liabilities of Global Enterprise – Karnataka proprietor Mr. Prince P. Shah and unsecured loan of Mr. Prince P Shah (Director) before IPO.
- xi (a) Based on examination of the books of records of the company and according to the information and explanations given to us, considering the principles of materiality outlined in the Standards on Auditing, we report that no fraud by the company or on the company has been noticed or reported during the course of the audit.
- (b) According to the information and explanations given to us, no report under subsection (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) As per the information given to us, no whistle blower complaints were received by the company during the year, except as reported in main audit report for key audit matters.
- xii According to the information and explanations given to us, the company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.
- xiii In our opinion and according to the information and explanations given to us, the transaction with related parties is in compliance with Section 177 and 188 of the Act, where applicable, and the details of the related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- xiv (a) In our opinion and according to the information and explanations given to us and our audit procedures, as informed to us company has appointed B. R.Pancholi & Co. as Internal Auditor Firm, during the F.Y. 2024-25. Based on the Internal Auditor's Report we conclude that the Internal Audit System commensurate with the size and nature of its business.
- (b) We have considered the Internal Audit Reports of the company for the period under review.
- xv In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Act are not applicable to the company.
- (a) The company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clauses 3(xvi)(a) and 3(xvi)(b) of the Order are not applicable.



- (b) The company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clauses 3(xvi)(b) of the Order are not applicable.
- © The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
- (d) According to the information and explanations provided to us during the course of audit, the Group does not have any CICs. Accordingly, clause 3(xvi)(d) of the Order is not applicable.
- xvii The company has incurred cash losses in the current year.
- xviii There has no resignation of the statutory auditors during the year.
- xix According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization 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, it has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the 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 as reported in main audit report in key audit matters. We, however, state that this is not an assurance as to the future viability of the company. We further stated 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 In our opinion and according to the information and explanations given to us, there is no liability of the company under section 135 of the Act relating to corporate social responsibility pursuant. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

ARPAN & Associates LLP
(Formerly known as A Yadav &
Associates LLP)

Chartered Accountants

FRN: 129725W/W100686

UDIN: 25047422BMLMJW4520




CA Arvind K. Yadav

Partner

Membership No: 047422

Place: Vadodara

Date: 15-May-2025

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT ON THE STANDALONE FINANCIAL STATEMENTS OF OMNIPOTENT INDUSTRIES LIMITED FOR THE YEAR ENDED 31ST MARCH 2025

(Referred to in paragraph 1 (A) (f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

Opinion

In conjunction with our audit of the standalone financial statements of **OMNIPOTENT INDUSTRIES LIMITED** (formerly known as **Omnipotent Industries Pvt Ltd.** ("the Company") as of and for the year ended 31st March, 2024, we have audited the internal financial controls over financial reporting as of that date. In our opinion, the company has in all material respects, has adequate internal financial controls with and such internal financial controls were operating effectively as at 31st March, 2025 based on the internal financial controls with reference to consolidated financial statements criteria established by such companies considering the essential components of such internal controls stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note"), subject to matters reported under major disclosures of matter as discussed below respective para.

Management's Responsibility for Internal Financial Controls

The Company's management and the Board of Directors are responsible for establishing and maintaining Internal financial controls based on the internal control with reference to financial reporting criteria established by the Company 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. 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 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 Companies Act, 2013 .

Auditor's 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 on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Act, 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 internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, 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 internal financial controls with reference to financial statements.

The following are the major disclosures :

- *The Promoter / director have diluted share holding namely Mr. Prince Shah of 13,16,000 shares and Mr. Prince K Popat of 17,14,000 shares sold in open market.*
- *In FY 2019-20, company has received show cause notice from GST department and waiting for personal hearing date for final submission from the company end. The company has paid GST under DRC 3 amounting to Rs. 132 and reported as non-current assets in FS. As the matter under legal dispute, outcome of GST liabilities is not possible to work out, so no provision made during the year.*
- *The Regular Company Secretary of the company Ms. Sanjana Manak Bohara has resigned on 08th March, 2025 after business hours, due to her pre occupancies and personal reasons, Company has yet to appoint regular Company Secretary till balance date.*
- *The debtors outstanding more than 180 days amounting to Rs. 737.35 Lacs and advance to suppliers Rs. 980.02 Lacs are unpaid since long time, as informed to us that, due to GST survey and notices to said debtors, debtors has held payments under protest that, they may attract GST payment liabilities and amount of liabilities are not aware, so they have hold entire outstanding amount and said amounts were unpaid as on date.*

Meaning of Internal Financial Controls over Financial Statements.

A company's internal financial control over financial reporting 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 internal financial control over financial reporting 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 with reference to Financial Statements.

Because of the inherent limitations of internal financial controls over financial reporting, 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 internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



ARPAN & Associates LLP
(Formerly known as A Yadav &
Associates LLP)
Chartered Accountants
FRN: 129725W/W100686



A handwritten signature in black ink, appearing to read "Arvind K. Yadav".

CA Arvind K. Yadav
Partner
Membership No: 047422
UDIN: 25047422BMLMJW4520

Place: Vadodara

Date: 15-May-2025



OMNIPOTENT INDUSTRIES LIMITED
(formerly known as Omnipotent Industries Private Limited)
CIN: L74999MH2016PLC285902

Audited Balance Sheet as on 31st March 2025

Particulars		Note No.	As on 31st March, 2025	As at 31st March, 2024
			₹	₹
II ASSETS				
1 Non-current assets				
(a) Fixed assets				
(i) Tangible assets	1		-	1,85,49,265
(ii) Other Intangible Assets			7,69,165	15,38,330
(b) Non-current investments	2		19,007	4,87,500
(c) Long-term loans and advances	3		6,35,500	26,30,500
(d) Deferred tax Assets	4		-	-
2 Current assets				
(a) Trade receivables	5		17,14,87,700	18,23,34,023
(b) Inventories	6		-	84,83,266
(c) Cash and cash equivalents	7		65,16,933	20,30,915
(d) Short Term loans & Advances	8		1,62,24,230	1,68,11,930
(e) Other Current Assets	9		82,961	-
			19,43,11,723	20,76,60,134
TOTAL ASSETS			19,57,35,395	23,08,65,729
I. EQUITY AND LIABILITIES				
1 Shareholders' funds				
(a) Share capital	10		6,05,00,000	6,05,00,000
(b) Reserves and surplus	11		11,38,83,080	15,23,74,819
2 Non-current liabilities				
(a) Long-term borrowings	12		-	-
(b) Deferred tax Liability			-	3,15,284
3 Current liabilities				
(a) Short-term borrowings	13		38,97,420	23,00,000
(b) Trade payables	14		1,25,17,197	1,10,82,131
(c) Other current liabilities	15		49,37,609	42,93,493
TOTAL EQUITY AND LIABILITIES			19,57,35,395	23,08,65,729
Notes forming part of the financial statements		16		

As per our report on even date

For **A R P A N & Associates LLP**

(formerly known as A Yadav & Associates LLP)

Chartered Accountants

FRN: 129725W/100686

CA Arvind K. Yadav, Partner
Mem. No. 047422



Date: 15.05.2025

Place: Vadodara

UDIN: 250474228MLMJW4520

For Omnipotent Industries Limited

(Formerly Known as Omnipotent Industries Private Limited)

Mr. Prince Shah
Managing Director
DIN 06580837

Mumbai

Mr. Gaurav Piplonia
Director
DIN 07459334



OMNIPOTENT INDUSTRIES LIMITED
(formerly known as Omnipotent Industries Private Limited)
CIN: L74999MH2016PLC285902

Audited Profit and loss account as at 31st March, 2025

Particulars		Note No.	As on 31st March, 2025	As at 31st March, 2024
			₹	₹
I	Revenue from operations	17	20,13,48,075	33,60,21,222
II	Other Income		-	-
III	Misc. Income	18	11,11,661	1,01,06,718
IV	Increase / (Decrease) in Inventory		-	-
	Total Revenue		20,24,59,736	34,61,27,940
V	Expenses:			
	Raw Material Consumption	19	20,92,15,537	32,58,61,422
	Employee benefit expenses	20	58,16,257	40,58,109
	Depreciation and amortization expenses	21	39,63,227	39,70,759
	Other expenses	22	2,62,40,404	1,08,41,633
	Total expenses		24,52,35,424	34,47,31,924
VI	Net Profit before tax		(4,27,75,688)	13,96,017
VII	Tax expense:			
	Current tax (AS PER MAT)		-	-
	Tax of earlier years		-	-
	Deferred tax Liability/(Asset)		(3,15,284)	(1,70,345)
VIII	Profit for the period (V-VI)		(4,24,60,404)	15,66,361
	Earnings per equity share:			
	Basic		(7.02)	0.26
Notes forming part of the financial statements		16		

As per our report on even date

For: A R P A N & Associates LLP

(formerly known as A Yadav & Associates LLP)

Chartered Accountants

FRN: 129725W/100686

For Omnipotent Industries Limited

(Formerly Known as Omnipotent Industries Private Limited)

CA Arvind K. Yadav, Partner
Mem. No. 047422

Date: 15.05.2025

Place: Vadodara

UOIN: 25047422BMLMJW4520



[Signature]
Director

Mr. Prince Shah
Managing Director
DIN 06680837

Mumbai

[Signature]
Director

Mr. Gourav Piplonia
Director
DIN 07459334



OMNIPOTENT INDUSTRIES LIMITED

(formerly known as Omnipotent Industries Private Limited)

CIN: U74999MH2016PLC285902

Regd. Office: 1/11, Damjinhshi Wadi, Station Road, Bhandup West, Mumbai City- MH 400078 IN

Corporate Office: 1/11, Damjinhshi Wadi, Station Road, Bhandup West, Mumbai City- MH 400078 IN

Mobile No.: +91-9448281224; Email: cs@omnipotent.co.in; Website: omnipotent.co.in

Standalone Statement of Cash Flows for the year ended 31st March, 2025

Sr. No.	Particulars	For the year ended	
		31.03.2025	31.03.2024
		Unaudited	Audited
A	Cash Flow From Operating Activities		
	Profit Before Tax	-4,27,75,608	13,96,917
	Adjustments for:		
	Depreciation and amortisation expenses	39,63,227	39,70,759
	Loss on Disposable Inventory	41,43,682	27,940
	Loss on sale of Fixed Assets	76,10,665	-
	Other Income	-	-
	Dividend Income	-	-
	Operating Profit before Working Capital Changes	-2,70,58,115	53,94,716
	Changes in Working Capital		
	Trade Receivables	1,08,46,323	-78,67,098
	Inventories	64,83,266	1,51,84,848
	Loans & Advances	19,95,000	73,500
	Other current liabilities	36,75,691	-13,83,926
	Other current Assets	5,87,700	-1,46,183
	Taxes Paid (net)	-82,851	-
	Net Cash Flow from/(used in) Operating Activities	-35,51,996	1,12,55,765
B	Cash Flow From Investing Activities		
	Purchase of Property, Plant and Equipment	-5,58,525	-1,36,94,543
	Proceeds from Sale of Property, Plant and equipments	81,28,046	7,69,165
	Purchase of Investments	4,58,493	-4,87,500
	Proceeds from sale of Investments	-	-
	Interest Received / Other Income	-	-
	Loans & Advances	-	-
	Rent Received	-	-
	Net Cash Flow From Investing Activities	80,38,014	-1,34,14,878
C	Cash Flow from Financing Activities		
	Repayment of Long Term Borrowings	-	-
	Funds Borrowed during the year	-	-
	Proceeds from Issue of Equity Share Capital during the year	-	-
	Finance Costs	-	-27,940
	Net Cash Flow from/ (used in) Financing Activities	-	-27,940
	Net Increase/(Decrease) in Cash and Cash Equivalents	44,86,018	-21,87,053
	Cash and Cash Equivalents as at the beginning of the period	20,30,915	42,17,968
	Cash and Cash Equivalents as at the end of the period	65,16,933	20,30,915

As per our report on even date

For: A R P A N & Associates LLP

(formerly known as A Yadav & Associates LLP)

Chartered Accountants

FRN: 129725W/100686

CA Arvind K. Yadav, Partner

Mem. No. 047422

Date: 15.05.2025

Place: Vadodara

UDIN: 25047422BMLMJW4520



For Omnipotent Industries Limited

(formerly known as Omnipotent Industries Private Limited)

Mr. Prince Shah

Managing Director

DIN 06680837

Mr. Gaurav Pipronia

Director

DIN 07459334

Place: Mumbai

Date: 10/05/2025



OMNIPOTENT INDUSTRIES LIMITED (formerly known as Omnipotent Industries Private Limited) CIN: L74999MH2016PLC280902											
Notes forming part of the Financial Statements											
NOTE NO. 1 - FIXED ASSETS (Tangible Assets)											
Fixed Assets	Gross Block		Additions	sold	As at 31.03.2025	Accumulated Depreciation as at 1 April 2024	Depreciation / amortisation expense up to 31.03.2025	Sold During the Year	Net Block		
	Balance as at: 1 April 2024	As at 31.03.2025							As at 31.03.2025	As at 31.03.2025	Balance as at 31 March 2024
(i) Tangible Assets (Owned)		₹	₹		₹	₹	₹	₹	₹	₹	₹
(a) Furniture and Fixtures		28,53,826	-	28,53,826	-	12,11,194	4,28,104	16,40,118	-	-	16,41,662
(b) Plant and Machinery		1,56,20,218	-	1,56,20,218	-	23,75,426	23,97,307	47,72,733	-	-	1,32,44,792
(c) Computer and Printer		30,08,505	4,10,590	34,69,505	-	18,87,106	8,55,645	27,42,841	-	-	11,71,369
(d) Motor Vehicle		8,53,500	-	8,53,500	-	5,06,500	89,487	6,85,987	-	-	2,57,000
(e) Office Equipments		7,62,513	1,47,545	9,10,058	-	3,08,370	1,92,034	5,51,004	-	-	3,94,143
with in progress Plant- Kutch		18,40,299	-	18,40,299	-	-	-	-	-	-	18,40,299
Total		2,49,88,721	5,58,525	2,55,47,246	-	64,39,456	39,83,227	1,04,02,683	-	-	1,85,49,265

Note 1 : Company has sold all fixed assets of Kandla plant, Kutch, sold entire FA at Rs. 75,31,398.31 and incurred losses of Rs. 93,80,496.35.

NOTE NO. 1 : INTANGIBLE ASSETS

Particulars	As on 31st March, 2025	As at 31st March, 2024
	₹	₹
Preliminary Expense	7,69,165	15,38,330
Total	7,69,165	15,38,330

Note : Company has Incurred Preliminary Exp for public issues of Rs. 1980 Lacs to be written off in 5 years.



(Signature)

<p style="text-align: center;">OMNIPOTENT INDUSTRIES LIMITED (formerly known as Omnipotent Industries Private Limited) CIN: L74999MH2018PLC285902</p> <p>Notes forming part of the Financial Statements</p> <p>NOTE NO. 2 : NON CURRENT INVESTMENTS</p>		
Particulars	As on 31st March, 2025	As at 31st March, 2024
	₹	₹
Other Investments - Non Trade		
(a) Investment		
(i) Deposits - ICICI	19,007	4,87,500
(ii) Divyesh Gems Pvt. Ltd	-	-
(iii) Ninay Lifescience	-	-
(iv) Selva Alloys Pvt Ltd	-	-
(v) S S Metal	-	-
Total	19,007	4,87,500
Aggregate Amount of Unquoted Investments	19,007	4,87,500
Note : Deposit of amount in compliances with Companies Act, 2013.		
NOTE NO. 3 : LONG TERM LOANS AND ADVANCES		
Particulars	As on 31st March, 2025	As at 31st March, 2024
	₹	₹
(i) Deposits:		
(a) Security Deposits	3,56,000	3,56,000
(b) BSE LTD	-	18,90,000
(c) Rent Deposits	1,45,000	90,000
(d) CDSL Deposits	18,000	18,000
(e) Security Deposits	1,500	1,500
(f) Gujarat Office Rent	-	-
(g) VAT Deposits	25,000	25,000
(h) Electric Deposits	90,000	90,000
(i) Plant Deposits	-	1,60,000
Total	6,35,500	26,30,500
Note 3.1 : Deposits given for regular business requirements and as verified by the management.		
NOTE NO. 5 : TRADE RECEIVABLES		
Particulars	As on 31st March, 2025	As at 31st March, 2024
	₹	₹
Trade receivables		
Unsecured, Considered good (More than 180 Days)	7,37,35,178	8,93,59,504
Add : Advance to Suppliers	9,50,02,077	9,48,78,138
Less: Advance from Customers	2,49,555	19,01,619
Total	17,14,87,700	18,23,34,023
Note - 5.1: Debtors confirmation were send to major debtors by the company, debtors reconciliation work is under progress, advance given as part of business activities and considered goods. Due to non availability of details for MSME debtors, no separate disclosure were given.		
Note - 5.2 : Old debtors outstanding not realised, due to non payment of outstanding by debtors under pretext that, they have to pay directly to GST department for the claim raised and demanded by them.		



Gaurav



NOTE NO. 6 INVENTORIES		
Particulars	₹	₹
Finished Goods	-	64,83,266
	-	64,83,266
Note 6.1 : Management has carried out verification of inventories and all inventories are good and no non existing and bad debts stocks. Note 6.2 : Closing stock of RM at Kandla plant Rs. 41,43,682.12 of book value transferred to FA and sold together with plant.		
OMNIPOTENT INDUSTRIES LIMITED (formerly known as Omnipotent Industries Private Limited) CIN: L74999MH2016PLC205902		
NOTE NO. 7 : CASH AND CASH EQUIVALENTS		
Particulars	As on 31st March, 2025	As at 31st March, 2024
	₹	₹
(a) Cash on hand	2,80,540	1,82,366
(b) Balances with banks	-	-
(i) With Schedule Bank in Current Accounts	62,26,092	18,47,590
Total	89,16,933	20,30,956
Note 7.1 : Cash on hand was verified and certified by the management of the company. 7.2 : Balance with Bank in current accounts are Certified by the respective Bank		
NOTE NO. 8 : SHORT TERM LOAN AND ADVANCES		
Particulars	As on 31st March, 2025	As at 31st March, 2024
	₹	₹
Balances with government authorities		
Unsecured, considered good		
GST	2,21,488	4,68,436
ITC Claim	-	-
TDS Receivable	65,701	39,848
TDS Receivable	81,797	97,710
Advance Income Tax	-	-
DRC -3 GST	1,32,00,000	1,32,00,000
Prepaid Warranty Expense	9,008	-
Ravindra Malik	4,12,600	4,12,600
Ankit Raythathda	82,500	82,500
Loans & Advances	11,13,506	26,41,414
Drexel	55,333	55,333
Employee Loan And Advances	15,000	-
Aruna P.Shah	26,100	-
Dheya N. Chhonkar	7,10,400	-
Harish Goyal	1,01,500	-
Integrated Consultancy Services	1,19,000	-
S K R Consultancy Service	10,000	-
Total	1,82,24,230	1,68,11,990
Note 8.1: Loans and advances are considered goods and recoverable and as regularly verified by the management. Note 8.2 The company received a show cause notice and has paid ₹132 lakhs under DRC-03 to safeguard company interest.		
NOTE NO. 9 : OTHER CURRENT ASSETS		
Particulars	As on 31st March, 2025	As at 31st March, 2024
	₹	₹
Unadjusted Forex Gain / Loss	82,561	-
Total	82,561	-



Gaurav

[Signature]



OMNIPOTENT INDUSTRIES LIMITED
(formerly known as Omnipotent Industries Private Limited)
CIN: L74999MH2016PLC285902

Notes forming part of the Financial Statements
NOTE No. 10 : SHARE CAPITAL AS AT 31st March, 2025

Particulars	As on 31st March, 2025		As at 31st March, 2024	
	Number of Shares	₹	Number of Shares	₹
Authorised Equity Shares of Rs 10/- each with voting rights	75,00,000	7,50,00,000	75,00,000	7,50,00,000
Issued Equity Shares of Rs. 10/- each with voting rights	60,50,000	21,95,00,000	60,50,000	21,95,00,000
Subscribed & Paid up Equity Shares of Rs. 63/- each with voting rights	60,48,000	6,04,60,000	30,00,000	3,00,00,000
Prince P Shah	1,500	15,000	13,17,500	1,31,75,000
Mayur V Gogri	-	-	3,500	35,000
Punit K Popat	1,000	10,000	17,15,000	1,71,50,000
Dhruvi B Anadkat	1,500	15,000	3,500	35,000
Chirag M Motta	-	-	3,500	35,000
Urmi C Motta	-	-	3,500	35,000
Sachin S Vishwakarma	-	-	3,500	35,000
Total	60,50,000	6,05,00,000	60,50,000	6,05,00,000

Note No- 10.1(i) Details of shares held by each shareholder holding more than 5 % shares :

Classes of Shares/Name of Shareholder	As on 31st March, 2025		As at 31st March, 2024	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity Shares with voting rights				
Prince P Shah	1,500	0.02%	13,17,500	21.78%
Mayur V Gogri	-	0.00%	3,500	0.06%
Punit K Popat	1,000	0.02%	17,15,000	28.35%
Dhruvi B Anadkat	1,500	0.02%	3,500	0.06%
Chirag M Motta	-	0.00%	3,500	0.06%
Urmi C Motta	-	0.00%	3,500	0.06%
Sachin S Vishwakarma	-	0.00%	3,500	0.06%
Other public issues	60,48,000	99.93%	30,00,000	50.00%
	60,50,000	100%	60,50,000	100%

Note No-1.2 (ii) Reconciliation of the Number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh issue	Buy back	Closing Balance
Equity shares with voting rights				
Year ended 31 March, 2024				
Issues nos of shares	60,50,000	-	-	60,50,000
- Amount (Rs.)	6,05,00,000	-	-	6,05,00,000
Year ended 31 March, 2025				
- Number of shares	60,50,000	-	-	60,50,000
- Amount (Rs.)	6,05,00,000	-	-	6,05,00,000



Gaurav

Prince



OMNIPOTENT INDUSTRIES LIMITED
(formerly known as Omnipotent Industries Private Limited)
CIN: L74999MH2016PLC285902

Notes forming part of the Financial Statements

NOTE NO. 11 : RESERVES AND SURPLUS

Particulars	As on 31st March, 2025	As at 31st March, 2024
	₹	₹
(a) Surplus		
General Reserves		
Excess Provision of Income tax Written Off	-	-
Share Security Premium	15,90,00,000	15,90,00,000
	15,90,00,000	15,90,00,000
Opening balance of Profit and Loss Account	(66,25,181)	(81,91,542)
Reserve used for the bonus share	(1,75,017)	-
(+) Net Profit/(Loss) for the current year as per statement Profit and Loss	(4,24,60,404)	15,66,361
Loss on dispose of inventory	41,43,682	
Closing Balance	(4,51,16,920)	(66,25,181)
	11,38,83,080	15,23,74,819

NOTE NO. 12 : LOANS AND ADVANCES

Particulars	As on 31st March, 2025	As at 31st March, 2024
	₹	₹
(a) Loans and advances from related parties / financial institutions	-	-
(b) Loans and advances from other than related parties	-	-
From Others	-	-
Total	-	-



Gaurav

[Signature]



OMNIPOTENT INDUSTRIES LIMITED
(formerly known as Omnipotent Industries Private Limited)
CIN: L74999MH2016PLC285902

NOTE NO. 4 : DEFERRED TAX LIABILITIES/ ASSETS

Calculation of Deferred Tax Liability / Assets

PARTICULARS	AMOUNT	DTL	DTA	Net DTL	
As on 01/04/2024		-	5,65,133		
Depreciation					
WDV as per Books of Accounts (Excluding Land)	-				
Income Tax Block of Assets	-	0	-		
Notional loss for Forward Contract	-	-			
Expenses allowable u/s.43 B					
Bonus	-		-		
Leave Encashment Provision	-		-		
DTL to be made for 2024-25		-	5,65,133	(5,65,133)	(5,65,133)

Computation of Deferred Tax Liability/Assets:

Particulars	-	-
WDV of Dep. Assets as per Companies Act, 2013	0.00	18549265.00
WDV of Dep. Assets as per IT Act, 1961	0.00	17336634.00
Shortfall of Dep. claimed in IT Act, 1961	-	12,12,631
Net closing DTL on above WDV Difference	-	3,15,284
Less : DTA on Unabsorbed Loss	-	-
Less : MAT credit	-	-
(DTA)/DTL at the closing of the year	-	3,15,284
(DTA)/DTL at the beginning of the year	3,15,284	4,85,629
(DTA) Related to Disallowances u/s 43B & 40(a)	-	-
DTA/DTL Charged/(reversed) during the year	(3,15,284)	(1,70,345)



[Handwritten signature]

OMNIPOTENT INDUSTRIES LIMITED
(formerly known as Omnipotent Industries Private Limited)
CIN: L74999MH2016PLC285902

Notes forming part of the Financial Statements

NOTE NO. 13 Short - Term Borrowings

Particulars	As on 31st March, 2025	As at 31st March, 2024
	₹	₹
Prince P Shah -Deposit	38,97,420	23,00,000
Total	38,97,420	23,00,000

NOTE NO. 14 TRADE PAYABLES

Particulars			As on 31st March, 2025	As at 31st March, 2024
			₹	₹
(i) Trade payables				
-Creditors for Raw Materials				
	Up to 6 Month	More than 6 Month		
MSME	-			
OTHERS	-			
	-			
-Creditors for Sub Contract				
	Up to 6 Month	More than 6 Month		
MSME	-	-		
OTHERS	-	-		
-Other Payables				
	Up to 6 Month	More than 6 Month		
MSME	-	-		
OTHERS	-	-		
Total	-	-	1,25,17,197	1,10,82,131

Note 14.1: Management has send creditors conformations letters and reconciliaiton work is under progress, no details were available for classifficiaiton of creditors for MSME.



OMNIPOTENT INDUSTRIES LIMITED
(formerly known as Omnipotent Industries Private Limited)
CIN: L74999MH2016PLC285902

Notes forming part of the Financial Statements
NOTE NO 15 : OTHER CURRENT LIABILITIES

Particulars	As on 31st March, 2025	As at 31st March, 2024
	₹	₹
(b) Other payables		
(i) Salary & Wages Payable	13,34,127	7,03,843
(ii) Expense payable	-	-
(iii) Statutory dues payable	36,03,571	35,89,650
(iv) Advance From Customer	-	-
Provision		
Income Tax Provision		-
Total	49,37,699	42,93,493

Note 15.1: Other statutory dues liabilities were paid within the due period except GST liabilities of Rs. 34.75 Lacs.

OMNIPOTENT INDUSTRIES LIMITED

Note:15.2: Notes forming part of the Financial Statements

Provision for Expenses-		
Audit fees	2,50,000	1,25,000
Salary	10,69,127	5,78,843
Other Payable	15,000	-
	13,34,127	7,03,843
Provision for Statutory dues-		
TDS Payable	65,454	43,252
TCS On Sale	(1,585)	21,637
PF Contribution	640	-
GST	34,75,161	34,75,161
Professional Tax	63,901	49,600
	36,03,571	35,89,650
	49,37,699	42,93,493

Note 15.2 : Statutory due GST Rs 34.75 Lacs, company has filled appeal against liability amount.



Gaurav



[Signature]

OMNIPOTENT INDUSTRIES LIMITED
(formerly known as Omnipotent Industries Private Limited)
CIN: L74999MH2016PLC285902

Note No. 16

1 CORPORATE INFORMATION

The Company carry on the business of manufacturers of and dealers in Bitumen and Other Similar Bitumen suppliment. The Company is also engaged in Import, Export, Trading in Bitumen.

Board of Directors

Mr. Prince Shah	Managing Director
Mr. Gourav Pipoldiya	Director
Ms. Ruchi Joshi	Independent Director
MR. MANOJ BATHAM	Non Executive Independent Director
MR. NAVNEET KHARE	Non Executive Independent Director

Statutory Auditors

Arpan and Associates LLP
Chartered Accountants, Vadodara

Registered Office

Regd. Office: 1/11, DamjiNenshi Wadi, Station Road, Bhandup West, Mumbai City- MH 400078 IN

2 Significant accounting policies

2.1 Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2021 (as amended) and the relevant provisions of the Companies Act, 2013. "The Company is a Small and Medium Sized Company as defined in the General Instructions in respect of Accounting Standards notified under the Companies (Accounting Standards) Rules, 2021 (as amended). Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company."

The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

2.2 Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.



Gourav

[Signature]



2.3 Inventories

Inventories are valued at the lower of cost (on FIFO / weighted average basis) and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges.

2.4 Depreciation and amortisation

Depreciation has been provided on the straight-line method as per the rates prescribed in Schedule 2 to the Companies Act, 2013 except in respect of the following categories of assets, in whose case the life of the assets has been assessed as under:

- (a) Specific Laboratory Equipments for which depreciation has been provided over its estimated life of 10 years.
- (b) Mobile telephone for which depreciation has been provided over its estimated life of 3 years.
- (c) Assets costing less than Rs 5,000 each are fully depreciated in the year of capitalisation

Intangible assets are amortised over their estimated useful life as follows:

Tally and Quick heal Software- 3 years

2.5 Revenue recognition

Sale of goods

Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales include excise duty but exclude sales tax and value added tax.

2.6 Other income

Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive it is established.

2.7 Tangible fixed assets

Fixed Assets

Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes other incidental expenses incurred up to that date the asset is ready for its intended use. Machinery spares which can be used only in connection with an item of fixed asset and whose use is expected to be irregular are capitalised and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Capital work-in-progress:

Capital work-in-progress are carried at cost, comprising direct cost, related incidental expenses..

2.8 Intangible assets

Intangible assets are carried at cost less accumulated amortisation and impairment losses, if any. The cost of an intangible asset comprises its purchase price, other taxes (other than those subsequently recoverable from the taxing authorities), and any directly attributable expenditure on making the asset ready for its intended use and net of any trade discounts and rebates. Subsequent expenditure on an intangible asset after its purchase is recognised as an expense when incurred unless it is probable that such expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standards of performance and such expenditure can be measured and attributed to the asset reliably, in which case such expenditure is added to the cost of the asset.



Gaurav

Signature



2.9 Foreign currency transactions and translations

Initial recognition

Transactions in foreign currencies entered into by the Company are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

Measurement of foreign currency monetary items at the Balance Sheet date

Foreign currency monetary items of the Company outstanding at the Balance Sheet date are restated at the year-end rates. Exchange differences arising out of these are charged to the Statement of Profit and Loss.

Treatment of exchange differences

Exchange differences arising on settlement / restatement of short-term foreign currency monetary assets and liabilities of the Company are recognised as income or expense in the Statement of Profit and Loss.

Accounting of forward contracts

Premium / discount on forward exchange contracts, which are not intended for trading or speculation purposes, are amortised over the period of the contracts if such contracts relate to monetary items as at the Balance Sheet date. Exchange differences on forward contracts (including cancellation or renewal) are recognised in the statement of Profit & Loss in the reporting period of which the exchange rates change.

2.10. Investments

Long-term investments are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value.

2.11 Employee benefits

Employee benefits include provident fund, superannuation fund, gratuity fund, compensated absences.

Defined contribution plans

The Company's makes contribution to provident fund to Employees Provident Fund Organization (Managed by Government) and charged the same as an expense as they fall due based on the amount of contribution required to be made.

Company makes contribution for Super Annuation payable to Eligible Employees to a Super Annuation Fund. This Funds are managed by Life Insurance corporation of India under a policy. There being no further liability on account of these, the company accounts the same as Defined Contribution Benefit. Contributions made to Life Insurance Corporation towards Super annuation Liability are charged to Profit and Loss Account in period to which it relates.

Defined benefit plans

For defined benefit plans in the form of gratuity fund, the cost of providing benefits is determined using the Projected Unit Credit method, with actuarial valuations being carried out at each Balance Sheet date. Actuarial gains and losses are recognised in the Statement of Profit and Loss in the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested. The retirement benefit obligation recognised in the Balance Sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost, as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to past service cost, plus the present value of available refunds and reductions in future contributions to the schemes.



Gaurav

[Signature]



Short-term employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised during the year when the employees render the service. These benefits include performance incentive and compensated absences which are expected to occur within twelve months after the end of the period in which the employee renders the related service. The cost of such compensated absences is accounted as under :

- (a) in case of accumulated compensated absences, when employees render the services that increase their entitlement of future compensated absences; and
- (b) in case of non-accumulating compensated absences, when the absences occur.

Long-term employee benefits

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related service are recognised as a liability at the present value of the defined benefit obligation as at the Balance Sheet date

2.12 Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax by the weighted average number of equity shares outstanding during the year.

2.13 Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

2.14 Research and development expenses

Revenue expenditure pertaining to research is charged to the Statement of Profit and Loss. Fixed assets utilised for research and development are capitalised and depreciated in accordance with the policies stated for Tangible Fixed Assets and Intangible Assets.

2.15 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate 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. Contingent liabilities are disclosed in the Notes.



Gaurav

Signature



3.0 Other Statutory Compliance

As informed to us by the management of the company we submit that,

- a. The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami Property.
- b. The Company does not have any transaction with struck off companies
- c. The company does not have any undisclosed income
- d. The company does not have any charge or satisfaction which is yet to be registered with ROC beyond the statutory period
- e. The company has not traded or invested in crypto currency or virtual currency during the financial year
- f. The company has not invested fund to any other person(s) or entities, including foreign entities (Intermediaries) with the understanding that the intermediary shall: Except as reported in Auditor report and Annexures
- a) Directly or indirectly lend or Advance, loan or invested in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate beneficiaries) or
- b) Provides any guarantees, Security or the like or on behalf of the Ultimate.
- g. The company have not received any fund from any person(s) or entities including foreign entities (Funding Parties) with the understanding (whether recorded in writing or otherwise) the the company shall:
- a) Directly or indirectly lend or invest in other person or entities identified in any m manner whatsoever by or on behalf of the funding parties (ultimate beneficiary)
- b) Provides any gurantees. Security or the like or on behalf of the ultimate
- h. The company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessment under income tax act 1961 (Such as, Search or survey or any other relevant provision of the Income Tax Act, 1961.
- j. The Company has not done any CSR activities during the year.



Gaurav



<p align="center">OMNIPOTENT INDUSTRIES LIMITED (formerly known as Omnipotent Industries Private Limited) CIN: L74999MH2016PLC285902</p>		
Notes forming part of the Financial Statements		
NOTE NO. 17 : REVENUE FROM OPERATIONS		
Particulars	As on 31st March, 2025	As at 31st March, 2024
	₹	₹
Sales of Products	-	25,40,08,321
Trading Sales	17,46,15,184	
Highseas Sales	2,67,32,891	8,20,12,902
Consultancy Fees		
Commission Expenses - Gujarat	-	
Total	20,13,48,075	33,60,21,222
<p>Note 17.1: Company is trading of bitumen products only, so no separate segment reporting required. 17.2: Company has done trading sales, non regular activities of the unit.</p>		
Note No.:18 Misc. Income		
Particulars	As on 31st March, 2025	As at 31st March, 2024
	₹	₹
Trade Discount	8,38,060	99,22,558
Loading & Un Loading Charges		40,284
Consultancy Income		-
Written off Balances		5,454
Warehousing Charges		84,541
Profit on Sales of Fixed Assets		
Round off	(179)	-
Transportation income	-	53,881
Plant investment	2,35,000	
Non operating income:	48,760	-
	11,11,661	1,01,06,718
Note 18.1: Other Income received includes Insurance claim received for legal issues of GST.		
Note No.: Changes in Inventory		
Particulars	₹	₹
RM Inventory at the end of the year	-	-
RM Inventory at the beginning of the year	-	-
	-	-
Note : The company is trading concern only, company has converted RM Closing stock to FA at book value.		
NOTE-19 Raw Material Consumption		
Particulars	As on 31st March, 2025	As at 31st March, 2024
	₹	₹
Opening Stock of FG	64,83,265	2,18,68,114
Add: Purchases	20,27,32,271	31,08,76,574
Less: Closing Stock of FG	-	64,83,266
	20,92,15,537	32,58,61,422
<p>Note 19.1: Closing balance of inventories as verified and certified by the management of the company. 19.2: During the year company has disposed of inventory on event of sale of FA amounting to Rs. 41.43 Lacs and accordingly written off.</p>		



Gaurav

[Signature]



NOTE NO. 20 : EMPLOYEE BENEFIT EXPENSES

Particulars	As on 31st March, 2025	As at 31st March, 2024
	₹	₹
(a) Salaries and wages.	56,93,787	39,07,557
B) Staff & workers welfare	1,22,489	1,50,553
Total	58,16,257	40,58,110

Note 20.1: No directors salary exp accounted during the year.

NOTE NO. 22: OTHER EXPENSES

Particulars	As on 31st March, 2025	As at 31st March, 2024
	₹	₹
Direct Expense		
Import Expenses	-	16,25,312
Loss on Disposal of Inventory	41,43,682	-
Transportation expenses	47,67,039	3,77,370
Currency Exchange loss	1,33,893	6,37,570
Repairs & maintenance	1,23,525	5,64,867
Administration Charges		
Audit Fees	1,25,000	2,50,000
AMC Charges	65,500	49,975
Finance Expense	3,47,530	27,540
Conveyance Expense	1,60,932	4,41,212
Electricity Charges	1,79,677	1,25,444
Insurance Expense	4,917	2,37,554
Printing & Stationery Expense	55,214	64,967
Legal and Professional Fees	19,38,350	8,42,730
Telephone Expense	92,592	1,04,417
Brokerage Exp	-	6,500
Excess ITC Reversed	-	6,09,574
Business promotion Expense	99,440	1,80,215
Commission Expense	80,720	1,04,155
Discount Charges	15,38,297	1,14,275
Donation Expense	-	1,65,700
Shifting Charges	-	14,250
Consultancy Expense	-	60,000
power & Fuel	1,85,239	93,680
Interest on Tds and Tps	549	-
Internet Expense	23,293	21,462
Guest house exp	-	22,564
Govt stamp charges	2,500	2,300
Office Expense	1,78,077	12,90,214
Office / plant rent Exp	9,71,250	12,59,000
Repairs & maintenance	-	66,064
Employer's contribution (PF)	2,12,140	-
ESIC Registration expense	14,533	6,000
Loss on sale of Fixed Assets	93,60,496	-
Preliminary Expense W/o	7,69,165	7,69,165
IPO Expense	1,86,000	4,80,599
Cleaning charges	40,752	45,443
Travelling Expense	34,237	22,504
Handls exp	1,61,463	21,186
MCA Payment	608	4,258
Roc Filing fees	10,874	-
Labour Charges	54,335	-
Courier Charges	11,967	-
Car Expense	25,460	-
Hardware Expense	20,975	-
Consumable Expense	5,500	-
Other Expenses	1,37,563	1,36,168
Total	2,62,40,404	1,08,41,633



Gaurav



OMNIPOTENT INDUSTRIES LIMITED
(formerly known as Omnipotent Industries Private Limited)
CIN: L74999MH2016PLC285902

#REF!

Note 16: Related Party Transactions

Related party disclosures, in accordance with the Indian Accounting Standard 24 "Related Party Disclosures" are given below:

(i) Related parties with whom transactions have taken place during the year:

Directors/ Key Managerial Personnel Enterprises over which key management personnel and their relatives have significant influence	Mr. Prince Shah, Managing Director
	Ms. Sampada Shah, Director
	Global Enterprise
	Omnipotent Industries
	Mrs. Aruna P Shah

(ii) Aggregate of transactions for the year with these parties have been given below:

(Amount in INR)

Name of the Parties	Nature of Transactions	Year ended 31.03.2025
Mr. Director Remmuneration	Managerial Remuneration	6,30,833
M/s Omnipotent Industries	Purchase	-
Mrs. Aruna P Shah	Office Rent	-
Prince P Shah	Reimbursment of Office Expense	2,35,670



Gaurav

Prince



OMNIPOTENT INDUSTRIES LIMITED
(formerly known as Omnipotent Industries Private Limited)
CIN: L74999MH2016PLC285902

Note 16. Disclosure of Ratios

Ratio	Numerator		Denominator		Current Year
Current Ratio	Total current Assets	19,43,11,723	Total current Liabilities	1,74,54,895	11.13
Debt-equity ratio	Borrowings	-	Total equity	6,05,00,000	-
Debt service coverage ratio	Net Profit after taxes + Non cash operating expenses + Interest expenses + Other non cash adjustments	-3,84,97,178	Interest and Principle repayments	23,45,048	(16.42)
Return on equity ratio	Profit for the year	-4,27,75,688	Average total equity	17,43,83,080	-24.53%
Inventory turnover ratio	Cost of good sold	20,92,15,537	Average Inventory	32,41,633	64.54
Trade receivable turnover ratio	Revenue from operations	20,13,48,075	Average trade receivables	17,69,10,862	1.14
Trade payables turnover ratio	Other expenses + Non operating expenses	20,27,32,271	Average trade payables	1,17,99,664	17.18
Net capital turnover ratio	Revenue from operations	20,13,48,075	Average working capital (i.e. Total current assets - Total current liabilities)	17,68,56,828	1.14
Net profit ratio	Profit for the year	-4,27,75,688	Revenue from operations	20,13,48,075	-21.24%
Return on capital employed	Profit before tax and finance costs	-4,04,30,640	Capital employed = Net worth + Deferred tax liabilities	17,82,80,500	-22.68%
Return on Investment	Income generated from invested funds	-	Average invested funds	-	0.00%

In terms of our report attached

ARPAN & ASSOCIATES LLP
For A Yadav & Associates LLP
Chartered Accountants
Firm Regn No.: 129725W/W100686

CA Arvind Yadav
Partner
Membership No: 047422
UDIN: 25047422BMLMJW4520

Place: Baroda
Date: 15/05/2025



For Omnipotent Industries Limited
(Formerly Known as Omnipotent Industries Pvt. Ltd)

Mr. Prince Shah
Managing Director
DIN 06680837

Place: Mumbai
Date: 10/05/2025

Mr. Gourav Piplonia
Director
DIN 07459334

