

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

Date: 13th September 2025

To,

The Manager,

Department of Corporate Services,

BSE Limited,

P. J. Towers, Dalal Street,

Mumbai – 400 001.

Scrip Code: 543400

ISIN: INE0JFE01012

Subject: Clarification regarding Typographical Error

Dear Sir/Madam,

With reference to the Financial Results submitted on 17th May 2025 under Regulation 33 of SEBI (LODR) Regulations, 2015, we wish to clarify that due to a typographical error, the following inadvertent mistakes occurred in the filing:

- In the **Cash Flow Statement**, the period was wrongly mentioned as FY 2023-24 instead of FY 2024-25.
- In the heading, "FY 2025 Unaudited" was mentioned instead of "FY 2025 Audited."

We confirm that the above error was purely clerical typographical in nature, occurred unintentionally, and has since been rectified. There have been no changes in the financials. The **revised Financial Results** been enclosed herewith.

We sincerely regret the inconvenience caused and assure you that adequate internal checks have been put in place to avoid recurrence of such errors in the future.

We request you to kindly take the above clarification on record.

Thanking you,

Yours faithfully,

For Omnipotent Industries Limited

Gourav Piplonia

Director

DIN: 07459334

Independent Auditor's Report

To the Board of Directors of OMNIPOTENT INDUSTRIES LIMITED (formerly know as Omnipotent Industries Pvt. Ltd.)

Report on the audit of the Annual Financial Results

Opinion :

We have audited the accompanying annual financial results of OMNIPOTENT INDUSTRIES LIMITED (formerly know as Omnipotent Industries Pvt. Ltd.)(hereinafter referred to as the "Company") for the year ended 31 March 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, 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 "Other Matter" as discussed below for the year ended 31 March 2025.



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✓ Ahmedabad
502, Shagun Complex, Opp. Fair Deal House, Near Swastik Char Rasta, CG Road, Ahmedabad -390009.

✓ 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, Telly Gully, Andheri East-400069.

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

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

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



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those SAs are further described in the Auditor’s Responsibilities for the Audit of the Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the annual financial results.

Management’s and Board of Directors’ Responsibilities for the Annual Financial Results

These annual financial results have been prepared on the basis of the annual financial statements.

The Company’s Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, -

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- relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and the 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the annual financial results 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 annual financial results.

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

We also:

– Identify and assess the risks of material misstatement of the annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



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– 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 through a separate report on the complete set of financial statements 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 in the annual financial results made by the Management and Board of Directors.

– Conclude on the appropriateness of the Management and Board of Directors' 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 appropriateness of this assumption. 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 annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

– Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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 -



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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.

Other Matter(s)

1. The annual financial results include the results for the year ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the half yearly of the current financial year.

2. Going Concern Assumption

- o **Background:** The Company has sold all of its fixed assets and stock-in-hand during the year. It has also incurred a major loss on sale of fixed assets and reported a net loss for the year further company has ongoing GST litigations and old debtors realisation seems to be uncertain. The company has significantly reduced its operations, and there is uncertainty about the continuation of business in its current form.
- o **Auditor's Response:** We 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.
- o **Disclosure:** In our opinion, the disclosures in Note [8] 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.

3. Dilution of Promoters' Shareholding

During the year, 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.

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2. Outstanding Debtors and Advances

- Long outstanding 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 examined correspondence and assessed the recoverability. Due to absence of confirmations and pending resolution of GST disputes, recoverability remains uncertain and may require provision in future.

3. Show Cause Notice from GST Department

- The company received a show cause notice and has paid ₹132 lakhs under DRC-03 in good faith. The matter is under adjudication and no provision is made.
- We reviewed legal correspondence and assessed management's position. Outcome being uncertain, management's decision not to make provision appears reasonable at this stage.

Emphasis of Matter – Going Concern

We draw attention to Note 1 of the financial statements, 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.

For : **A R P A N & Associates LLP**
(Formerly known as A Yadav & Associates LLP)

Chartered Accountants

FRN: 129725W/W100686




CA Arvind K. Yadav

Partner

Membership No: 047422

Place: Vadodara

Date: 15-May-2025

UDIN: 25047422BMLMJW4520

OMNIPOTENT INDUSTRIES LIMITED
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Statement of Audited Standalone Financial Results for the half yearly and year ended 31st March 2025

(Rs. in Lakh, except EPS)

Sr. No.	Particulars	Half Yearly			Year ended	Year ended
		31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024
		Unaudited (refer note 4)	Unaudited (refer note 4)	Unaudited	Audited	Audited
1	Revenue from Operations	626.74	1,386.74	1,956.63	2,013.48	3,360.21
2	Other Income	11.03	0.08	61.21	11.11	101.07
3	Total Income (1+2)	637.77	1,386.82	2,017.84	2,024.59	3,461.28
4	Expenses					
	Cost of Consumption	724.82	1,367.33	1,916.90	2,092.15	3,258.61
	a) Employee Benefit Expenses	26.41	31.75	27.57	58.16	40.59
	b) Finance Costs	-	-	-	-	-
	c) Depreciation and Amortization Expenses	24.40	15.23	15.71	39.63	39.70
	d) Other Expenses	222.96	39.44	53.58	262.40	108.42
	Total Expenses	998.59	1,453.75	2,013.76	2,452.34	3,447.32
5	Profit before exceptional items and tax (3-4)	(360.82)	(66.93)	4.08	(427.75)	13.96
6	Exceptional items	-	-	-	-	-
7	Profit / (Loss) before tax (5-6)	(360.82)	(66.93)	4.08	(427.75)	13.96
8	Tax Expense					
	a) Current tax	-	-	-	-	-
	Less: MAT credit availed	-	-	-	-	-
	b) Deferred tax	(2.74)	(0.41)	(0.14)	(3.15)	(1.70)
	c) Taxation relating to earlier years	-	-	-	-	-
	Total Tax	(2.74)	(0.41)	(0.14)	(3.15)	(1.70)
9	Net Profit / (Loss) for the period (7-8)	(358.08)	(66.52)	4.22	(424.60)	15.66
10	Other Comprehensive Income					
	(a) i. Items that will not be reclassified to profit or loss	-	-	-	-	-
	ii. Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	(b) i. item that will be reclassified to profit or loss	-	-	-	-	-
	ii. Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total Other Comprehensive Income (Net of Taxes)	-	-	-	-	-
11	Total Comprehensive Income for the period (9+10)	(358.08)	(66.52)	4.22	(424.60)	15.66
XIII	Net Profit/ (Loss) for the period					
12	Paid-up equity share capital (Face Value of ₹ 10/- each)	605.00	605.00	605.00	605.00	605.00
13	Earnings per equity share					
	(i) Basic earnings per share (Rs.)	(5.92)	(1.10)	0.07	(7.02)	0.26
	(ii) Diluted earnings per share (Rs.)	(5.92)	(1.10)	0.07	(7.02)	0.26

Notes:

1. The above audited results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 15th May 2025.

2. The above results have been prepared on the basis of the audited half yearly financial statements for the year ended 31st March, 2025 and the unaudited interim financial statements upto the end of the Second half year, which are prepared in accordance with the AS notified under the Companies Act, 2013. These results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 15th May, 2025.

3. The figures for the half year and year ended 31st March 2025 and 30th September 2024 are balancing figures between the audited ones in respect of the full financial year and published unaudited year to date figures upto the Second half year of the respective financial years.

4. Previous periods figures have been rearranged / regrouped wherever considered necessary to confirm to the presentation of the current period. All figures of financial results has been rounded off to nearest lakhs rupees.

5. Audited Standalone Statement of Cash Flows is attached in Annexure A

6. During the period, Kandla plant was not in operation, depreciation charged as per regular rates as specified under Companies Act, 2013.

7. Company has increased employees for marketing and joint venture operation, so employees Cost increased during the reporting period.

8. 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.

9. During the period, Company sale of all fixed assets and written off inventory in books and booked loss of Rs. 93.80 Lacs and 41.43 Lacs respectively.

10. 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 Lacs in a good faith and reported as non-current assets in FS. As the matter under legal dispute, out come of GST liabilities are not possible to work out, so no provision made during the year.

For Omnipotent Industries Limited
(formerly known as Omnipotent Industries Private Limited)



Prince P Shah
Managing Director
DIN: 06680837

Place : Mumbai
Date: 15/05/2025

OMNIPOTENT INDUSTRIES LIMITED

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Standalone Audited Statement of Assets and Liabilities as at 31st March, 2025

(Rs. in Lakh)

Sr. No	Particulars	As at 31.03.2025	As at 31.03.2024
		Audited	Audited
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant & Equipments, Vehicles	-	200.88
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Non Current Financial Assets	7.96	-
	(c) Deferred Tax Assets (Net)	-	-
	(d) Income Tax Assets (net)	-	-
	Sub Total Non - Current Assets	7.96	200.88
2	Current Assets		
	(a) Financial Assets		
	(i) Trade Receivable	1,714.87	1,823.34
	(ii) Inventory	-	64.83
	(iii) Investments	-	-
	(iv) Cash and Bank Balances	65.16	20.31
	(v) Other Current Financial Assets	168.51	199.29
	(b) Other Current Assets	0.83	-
	Sub Total Current Assets	1,949.37	2,107.77
	TOTAL ASSETS	1,957.33	2,308.65
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Share Capital	605.00	605.00
	(b) Other Equity	1,138.83	1,523.75
	Sub Total Equity	1,743.83	2,128.75
2	Liabilities		
	(a) Financial Liabilities		
	(i) Non current Borrowings	-	-
	(ii) Current Borrowings	38.97	23.00
	(iii) Trade payables	206.14	110.83
	- Total O/s due to MSME	-	-
	- Total o/s other than MSME	125.17	110.83
	(iv) Other Financial Liabilities	-	-
	(b) Other Current Liabilities	-	-
	(c) Provisions	49.37	42.93
	(d) Non Current Liabilities	-	-
	(e) Deferred Tax Liability (Net)	-	3.15
	Sub Total Liabilities	213.51	179.91
	TOTAL EQUITY AND LIABILITIES	1,957.33	2,308.65

For Omnipotent Industries Limited
(formerly known as Omnipotent Industries Private Limited)

Prince P Shah
Managing Director
DIN: 06680837

Place : Mumbai
Date: 15/05/2025

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Annexure - A

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

(Rs. in Lakh)

Sr. No.	Particulars	For the year ended	
		31.03.2025	31.03.2024
		Audited	Audited
A	Cash Flow From Operating Activities		
	Profit Before Tax	(427.75)	13.96
	Adjustments for:		
	Depreciation and amortisation expenses	39.63	39.71
	Loss On disposable Inventory	41.43	0.28
	Loss on sale of Fixed Assets	76.10	-
	Other Income	-	-
	Dividend Income	-	-
	Operating Profit before Working Capital Changes	(270.59)	53.95
	Changes in Working Capital		
	Trade Receivables	108.46	(78.67)
	Inventories	64.83	151.85
	Loans & Advances	19.95	0.74
	Other current liabilities	36.77	(13.84)
	Other current Assets	5.88	(1.46)
	Taxes Paid (net)	(0.83)	-
	Net Cash Flow from/(used in) Operating Activities	(35.53)	112.56
B	Cash Flow From Investing Activities		
	Purchase of Property, Plant and Equipment	(5.58)	(136.97)
	Proceeds from Sale of Property, Plant and equipments	81.28	7.69
	Purchase of Investments	4.68	(4.88)
	Proceeds from sale of Investments	-	-
	Interest Received	-	-
	Loans & Advances	-	-
	Net Cash Flow From Investing Activities	80.38	(134.15)
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	-	(0.28)
	Net Cash Flow from/ (used in) Financing Activities	-	(0.28)
	Net Increase/(Decrease) in Cash and Cash Equivalents	44.85	(21.87)
	Cash and Cash Equivalents as at the beginning of the period	20.31	42.17
	Cash and Cash Equivalents as at the end of the period	65.16	20.31

For Omnipotent Industries Limited
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Prince P Shah
Managing Director
DIN: 06680837

Place : Mumbai
Date: 15/05/2025