

OMANSH ENTERPRISES LIMITED

**Reg. Office: B-507, 5th Floor, Statesman House,
Barakhamba Road, New Delhi – 110001, CIN: L01100DL1974PLC241646
Email ID: omanshwork@gmail.com, Contact No. +91-8828488284**

Date: 13th July, 2024

**To
The Listing Department
BSE Limited,
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street Mumbai, Maharashtra – 400001**

SUB: SUBMISSION OF CORRECTED AUDITOR REPORT FOR FY 2023-24

REF: OMANSH ENTERPRISES LIMITED (SCRIP CODE: 538537)

Dear Sir,

In reference to the email dated 21st June, 2024 and 24th June, 2024 wherein the exchange required us to file the Statement of Impact of the Audit Qualification in the Audit report for the Financial Year 2023-24 (which was filed with the Exchange on 24th May, 2024) we hereby wish to inform you that there were some discrepancies and typographical errors in the Statutory Auditors Report for Financial Year 2023-24, which was filed with the Exchange post approval of Audited Annual Accounts of the Company for the Financial Year 2023-24 on 24th May 2024.

The Corrected copy of Statutory Auditors Report of the Company for FY 2023-24 is attached herewith, further its pertinent to note that there are no qualifications in the attached Audit Report, thereby there is no requirement to file the Statement on Impact of Audit Qualifications.

This is for your kind information and record.

Thanking You

Yours Faithfully

For OMANSH ENTERPRISES LIMITED

RAJIV VASHISHT

DIRECTOR

DIN: 02985977

Reg. Office: B-507, 5th Floor

Statesman House, Barakhamba Road, New Delhi-110001



MKRJ AND COMPANY

CHARTERED ACCOUNTANTS

T-1, 3rd Floor, Pankaj Arcade, Plot No. 16, Sector-5,

Dwarka, New Delhi -110075

Mobile: +91 9818478173

Email: Mukesh.jain@mkj.in; Fcafcs19@gmail.com

INDEPENDENT AUDITORS' REPORT

To

The Members of **OMANSH ENTERPRISES LIMITED**

Opinion

We have audited the accompanying standalone financial statements of **Omansh Enterprises Limited** ("the Company"), which comprise the Balance Sheet as at **March 31, 2024** the Statement of Profit and Loss, the Cash Flow Statement and the Statement of Changes in Equity 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, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards (IND-AS) as prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules 2015, as amended, (IND-AS) and the other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2024, its profit, and its cash flows and the changes in equity for the year ended on that date.

Basis of opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's responsibilities for the audit of the standalone Financial Statements' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the 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 draw the attention to the matters described in 'Basis of Opinion' paragraph of the Audit Report on the Financial Statement audited by us.

Key Audit Matters



Key audit matters ('KAM') are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. No matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Other Information

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 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 in 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 Board of Directors is 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 financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with IND-AS and other accounting principles generally accepted in India. 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of



accounting unless Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the standalone Financial Statements

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder. We conducted our audit in accordance with the Standards on Auditing, issued by the Institute of Chartered Accountants of India, as specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. 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. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the **Annexure 1** a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. 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 purpose 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, the Cash Flow Statement and Statement of changes in Equity dealt with by this Report are in agreement with the books of account;
- d) In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards (IND-AS) specified under Section 133 of the Act, read with Companies (Accounting Standards) Rules, 2015, as amended;
- e) On the basis of written representations received from the directors as on 31st March 2024 taken on record by the Board of Directors, none of the Directors is disqualified as on 31st March 2024, 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 over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure 2**" to this report;
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- (i) The Company does not have any pending litigations which would impact its financial position.
- (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- (iii) There has not been an occasion, in which the company, during the year under report, to transfer any sum to the Investor Education and Protection Fund. Hence, the question of delay in transferring such sum does not arise.

For MKRJ & Co.
Chartered Accountants
Firm Registration No.: 030311N


Mukesh Kumar Jain
Partner

Membership No. 073972

UDIN:

24073972BKFA@51883

Date: 24.05.2024

Place: New Delhi



MKRJ AND COMPANY

CHARTERED ACCOUNTANTS

T-1, 3rd Floor, Pankaj Arcade, Plot No. 16, Sector-5,

Dwarka, New Delhi -110075

Mobile: +91 9818478173

Email: Mukesh.jain@mkraj.in ; Fcafcs19@gmail.com

Annexure 1 referred to in paragraph (1) under the heading “Report on Other Legal and Regulatory Requirements” of our Report of even date

- i In respect of the Company's fixed assets:
- (a) As per the information made available to us the Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
- (b) As per the information and explanations made available to us the Company has program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification
- (c) According to the information and explanations given by the management, the Company has not acquired any immovable property during the year under audit; no comments under the sub-clause are required.
- ii The Company is in the business of trading of Goods. For reporting under clause 3(ii) of the Order, Kindly refer to Clause Qualified Opinion is not applicable to the Company.
- iii According to the information and explanations given to us, the Company has not granted unsecured loans to or from companies, firms, Limited Liability Partnerships or other parties, covered in the register maintained under section 189 of the Companies Act, 2013, in respect of which :
- (a) The terms and conditions of the grant of such loans are, in our opinion, prima facie, not prejudicial to the Company's interest.
- (b) The schedule of repayment of principal and payment of interest has been stipulated and repayments or receipts of principal amounts and interest have been regular as per stipulations.
- (c) There is no overdue amount remaining outstanding as at the year-end.
- iv In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.
- v The Company has not accepted any deposits during the year within the meaning of



Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable to the Company.

- vi The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus, reporting under clause 3(vi) of the order is not applicable to the Company.
- vii According to the information and explanations given to us, in respect of statutory dues :
- a *The Company was in the process of CIRP and the resolution process is being implemented. The Company planning to deposit all the statutory dues pending as on 31-03-2024 during Resolution plan is implemented.*
- b There were no undisputed amounts payable in respect of Income Tax, Goods and Service Tax, and other material statutory dues in arrears as at March 31, 2024 for a period of more than six months from the date they became payable.
- viii The Company has not taken any loans or borrowings from financial institutions, banks and government or has not issued any debentures. Hence reporting under clause 3(viii) of the Order is not applicable to the Company.
- ix The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3(ix) of the Order is not applicable to the Company.
- x To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.
- xi According to the information and explanations given by the management, the company has complied with the provisions of Section 197 read with Schedule V of the Companies Act, 2013.
- xii The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable to the Company.
- xiii In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- xiv During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures and hence reporting under clause 3(xiv) of the Order is not applicable to the Company. However as per the resolution plan approved by NCLT on 29.02.2024, the company has allotted 528007 Equity shares of Rs. 2 each aggregating Rs.1056014 and 25 Lakhs Preference shares of Rs.10 each aggregating Rs. 250,00,000 to M/s Racontuer Granite Limited who applied as a Resolution Applicant.
- xv In our opinion and according to the information and explanations given to us, during the year 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 Companies Act, 2013 are not applicable to the Company.

- xvi According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.

For MKRJ & Co.
Chartered Accountants
Firm Registration No.: 030311N



Mukesh Kumar Jain
Partner
Membership No. 073972
UDIN:

Place: New Delhi
Date: 24.05.2024



MKRJ AND COMPANY

CHARTERED ACCOUNTANTS

T-1, 3rd Floor, Pankaj Arcade, Plot No. 16,
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Annexure 2 referred to in paragraph 2(f) under the heading 'Report on other legal and regulatory requirements' of our report of even date

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

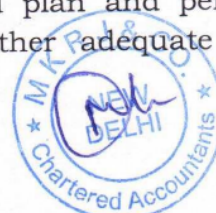
We have audited the internal financial controls over financial reporting of **Omansh Enterprises Limited** ("the Company") as of 31st March, 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial 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 the 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 ('the Act').

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting with reference to these standalone Financial Statement 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") and the Standards on Auditing as specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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 with reference to these standalone Financial Statement 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 the internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting with reference to these standalone Financial Statement

A company's internal financial control over financial reporting with reference to these standalone Financial Statement 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 with reference to these standalone Financial Statement includes those policies and procedures that:

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting with reference to these standalone Financial Statement



Because of the inherent limitations of internal financial controls over financial reporting with reference to these standalone Financial Statement, 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 with reference to these standalone Financial Statement may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For MKRJ & Co.
Chartered Accountants
Firm Registration No.: 030311N




Mukesh Kumar Jain
Partner

Membership No. 073972

UDIN: 24073972 BKFAQ 51883

Place: New Delhi
Date: 24.05.2024

OMANSH ENTERPRISES LIMITED CIN:L01100DL1974PLC241646 Regd. Off.: B-507, 5th Floor, Statesman House, Barakhamba Road, New Delhi-110001, Connaught Place, New Delhi - 110001 Email Id: omanshwork@gmail.com STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED ON 31.03.2024 (Rs. In Lacs)						
S.No.	Particulars	Quarter Ended			Year ended	
		31.03.2024 (audited)	31.12.2023 (Unaudited)	31.03.2023 (unaudited)	31.03.2024 (Audited)	31.03.2023 (unAudited)
1	Income					
	(a) Revenue from operations					
	Sales of Goods	1.02	-	-	1.02	20.20
	Fees and commission income	-	-	-	-	-
	Net gain on fair value changes					
	Sales of services					
	Other Operating Income					38.80
	Total revenue from operations	1.02	-	-	1.02	59.00
	(b) Other Income	-	-	-	-	0.00
	Total Income	1.02	-	-	1.02	59.00
2	Expenses					
	(a) Finance costs	0.00	0.00	0	1.63	8.15
	(b) Fees and commission expense	0.00	-	-	-	0.00
	(c) Impairment on financial instruments					
	(d) Employee benefits expenses	0.00	0.00	3.58	1.40	5.68
	(e) Depreciation and amortisation exp.	0.00	0.00	0.15	-	0.81
	(f) Other expenses	22.46	1.38	14.4672739	30.71	77.31
	Total Expenses	22.46	1.38	18.20	33.74	91.96
	Profit/(Loss) before exceptional and extraordinary items and tax	(21.44)	(1.38)	(18.20)	(32.72)	(32.95)
	Extraordinary Items	-	-	408.00	-	408.00
3	Profit before tax (1-2)	(21.44)	(1.38)	(426.20)	(32.72)	(440.95)
4	Tax Expense					
	(a) current tax	0.00	0.00	0.00	-	-
	(b) deferred tax (credit)/change	-	0	-	-	-
	Total tax expense	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) after tax (3-4)	(21.44)	(1.38)	(426.20)	(32.72)	(440.95)
6	Other comprehensive income					
	a (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax related to item that will not be reclassified to profit or loss	-	-	-	-	-
	b (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax related to items that will be reclassified to profit or loss	-	-	-	-	-
	Total other comprehensive income , net of tax	-	-	-	-	-
7	Total other comprehensive income for period (5+6)	(21.44)	(1.38)	(426.20)	(32.72)	(440.95)
8	Paid-up equity share capital (Face value Rs. 2/- per share)	10.56	355.00	355.00	10.56	355.00
9	Other equity					
10	Earning per Share (not annualised)					
	Basic	-4.06	-0.01	-2.40	-6.20	-2.48
	Diluted	(4.06)	(0.01)	(2.40)	(6.20)	(2.48)
Notes :						
1	The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on Friday, 24th May, 2024.					
2	The Statutory Auditors of the Company have carried out the audit of the said standalone financial results for the quarter and year ended 31st March, 2024, in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have issued an audit report with an unmodified opinion on these financial results.					
3	Previous year's/period's figures have been regrouped / rearranged, wherever required.					
4	The Audited standalone financial results of the Company for the Quarter and year ended on 31st March, 2024 are also available on BSE Limited (www.bseindia.com)					
5	In accordance with Regulation 42 of the SEBI (LODR) Regulations, 2015, the Board has fixed Wednesday, 5th June, 2024 as Record date for determining the shareholders of the Company for effecting the cancellation of share capital pursuant to Clause 10.1.8 (1) of the Approved Resolution Plan.					
By order of the Board For Omansh Enterprises Limited						
 RENU SATTI Date: 2024.05.24 18:44:43 +05:30 Renu Satti Managing Director DIN:07781116						
Place: New Delhi Date: 24th May, 2024						

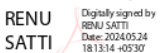
(Amount in Lakhs)

Statement of Asset and Liabilities			
Particulars		Year Ended Current year 31.03.2024	Year Ended Previous year 31.03.2023
	Assets		
1	Non-current assets		
	Property, plant and equipment	-	1.14
	Capital work-in-progress	-	-
	Investment property	-	-
	Goodwill	-	-
	Other intangible assets	-	-
	Intangible assets under development	-	-
	Biological assets other than bearer plants	-	-
	Investments accounted for using equity method	-	-
	Non-current financial assets	-	1.14
	Non-current investments	80.15	80.15
	Trade receivables, non-current	-	-
	Loans, non-current	120.96	115.96
	Other non-current financial assets	-	-
	Total non-current financial assets	201.11	197.25
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	Total non-current assets	201.11	197.25
2	Current assets		
	Inventories	-	0.92
	Current financial asset		
	Current investments	-	-
	Trade receivables, current	123.35	12.35
	Cash and cash equivalents	5.67	0.26
	Bank balance other than cash and cash equivalents	-	-
	Loans, current	-	-
	Other current financial assets	-	-
	Total current financial assets	129.02	13.52
	Current tax assets (net)	-	-
	Other current assets	3.70	2.48
	Total current assets	132.72	16.00
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax Assets	-	-
	Total assets	333.82	213.25
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	260.56	355.00
	Other equity	(110.22)	(459.46)
	Total equity attributable to owners of parent		
	Non controlling interest		
	Total equity	150.34	(104.46)
2	Liabilities		

	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	177.29	290.20
	Trade payables, non-current		
	Other non-current financial liabilities		
	Total non-current financial liabilities	177.29	290.20
	Provisions, non-current		
	Deferred tax liabilities (net)		0.01
	Deferred government grants, Non-current		
	Other non-current liabilities		
	Total non-current liabilities	177.29	290.21
	Current liabilities		
	Current financial liabilities		
	Borrowings, current		
	Trade payables, current	2.12	19.47
	Other current financial liabilities		
	Total current financial liabilities	329.75	205.22
	Other current liabilities	4.07	8.02
	Provisions, current		
	Current tax liabilities (Net)		
	Deferred government grants, Current		
	Total current liabilities	333.82	213.25
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
4	Regulatory deferral account credit balances and related deferred tax liability	-	-
	Total liabilities	333.82	213.25
Total equity and liabilities			

RENU
SATTI

Digitally signed
by RENU SATTI
Date: 2024.05.24
18:14:15 +05'30'

OMANSH ENTERPRISES LIMITED CIN:L01100DL1974PLC241646 Regd. Off.: B-507, 5th Floor, Statesman House, Barakhamba Road, New Delhi-110001, Connaught Place, New Delhi - 110001 Email Id: omanshwork@gmail.com STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED ON 31.03.2024 (Rs. In Lacs)						
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1	Income					
	(a) Revenue from operations					
	Sales of Goods	1.02	-	-	1.02	20.20
	Fees and commission income	-	-	-	-	-
	Net gain on fair value changes					
	Sales of services					
	Other Operating Income					38.80
	Total revenue from operations	1.02	-	-	1.02	59.00
	(b) Other Income	-	-	-	-	0.00
	Total Income	1.02	-	-	1.02	59.00
2	Expenses					
	(a) Finance costs	0.00	0.00	0	1.63	8.15
	(b) Fees and commission expense	0.00	-	-	-	0.00
	(c) Impairment on financial instruments					
	(d) Employee benefits expenses	0.00	0.00	3.58	1.40	5.68
	(e) Depreciation and amortisation exp.	0.00	0.00	0.15	-	0.81
	(f) Other expenses	22.46	1.38	14.4672739	30.71	77.31
	Total Expenses	22.46	1.38	18.20	33.74	91.96
	Profit/(Loss) before exceptional and extraordinary items and tax	(21.44)	(1.38)	(18.20)	(32.72)	(32.95)
	Extraordinary Items	-	-	408.00	-	408.00
3	Profit before tax (1-2)	(21.44)	(1.38)	(426.20)	(32.72)	(440.95)
4	Tax Expense					
	(a) current tax	0.00	0.00	0.00	-	-
	(b) deferred tax (credit)/change	-	0	-	-	-
	Total tax expense	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) after tax (3-4)	(21.44)	(1.38)	(426.20)	(32.72)	(440.95)
6	Other comprehensive income					
	a (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax related to item that will not be reclassified to profit or loss	-	-	-	-	-
	b (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax related to items that will be reclassified to profit or loss	-	-	-	-	-
	Total other comprehensive income , net of tax	-	-	-	-	-
7	Total other comprehensive income for period (5+6)	(21.44)	(1.38)	(426.20)	(32.72)	(440.95)
8	Paid-up equity share capital (Face value Rs. 2/- per share)	10.56	355.00	355.00	10.56	355.00
9	Other equity					
10	Earning per Share (not annualised)					
	Basic	-4.06	-0.01	-2.40	-6.20	-2.48
	Diluted	(4.06)	(0.01)	(2.40)	(6.20)	(2.48)
Notes :						
1	The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on Friday, 24th May, 2024.					
2	The Statutory Auditors of the Company have carried out the audit of the said standalone financial results for the quarter and year ended 31st March, 2024, in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have issued an audit report with an unmodified opinion on these financial results.					
3	Previous year's/period's figures have been regrouped / rearranged, wherever required.					
4	The Audited standalone financial results of the Company for the Quarter and year ended on 31st March, 2024 are also available on BSE Limited (www.bseindia.com)					
5	In accordance with Regulation 42 of the SEBI (LODR) Regulations, 2015, the Board has fixed Wednesday, 5th June, 2024 as Record date for determining the shareholders of the Company for effecting the cancellation of share capital pursuant to Clause 10.1.8 (1) of the Approved Resolution Plan.					
By order of the Board For Omansh Enterprises Limited						
 RENU SATTI Renu Satti Managing Director DIN:07781116						
Place: New Delhi Date: 24th May, 2024						

OMANSH ENTERPRISES LIMITED

Reg. Office: B-507, 5th Floor, Statesman House,
Barakhamba Road, New Delhi – 110001, CIN: L01100DL1974PLC241646
Email ID: omanshwork@gmail.com, Contact No. +91-8828488284

Date: 24th May, 2024

To
The Listing Department
BSE Limited,
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street Mumbai, Maharashtra – 400001

**SUB: DECLARATION WITH RESPECT TO AUDITORS REPORT WITH UNMODIFIED
OPINION FOR THE ANNUAL AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED
MARCH 31, 2024 - REGULATION 33(3)(D) OF THE SEBI (LODR) REGULATIONS, 2015**

REF: OMANSH ENTERPRISES LIMITED (SCRIP CODE: 538537)

Dear Sir/Madam,

I, Renu Satti, Managing Director of Omansh Enterprises Limited (“Company”) do hereby declare and confirm that M/s MKRJ AND COMPANY, Chartered Accountants, Delhi (Firm Reg. No. 030311N), the Statutory Auditors of the Company, have issued an audit report with unmodified opinion on Audited Financials Results for the financial year ended 31ST March, 2024.

This declaration is made pursuant to clause 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

This is for your information and records.

Thanking You,
Yours Faithfully

For OMANSH ENTERPRISES LIMITED

RENU SATTI
SATTI

Digitally signed
by RENU SATTI
Date: 2024.05.24
18:12:28 +05'30'

**RENU SATTI
MANAGING DIRECTOR
DIN: 07781116
Reg. Office: B-507, 5th Floor
Statesman House, Barakhamba Road, New Delhi-110001**