

**OMNIPOTENT INDUSTRIES LIMITED**  
Formerly known as Omnipotent Industries Private Limited  
CIN No. L74999MH2016PLC285902



**Importer & Supplier of Bitumen & Bituminous Product**

- Mumbai
- Ahmedabad
- Indore
- Delhi
- Ernakulum
- Chennai
- Bangalore
- Hyderabad
- Mangalore
- Kolkata

Date: November 06, 2023

To,  
The Manager  
The Department of Corporate Services  
BSE Limited (SME Platform)  
P. J. Towers, Dalal Street,  
Mumbai - 400 001.

Scrip Code: 543400

**Sub: Outcome of Board Meeting held on November 06, 2023.**

Dear Sir / Madam,

With reference to the captioned matter, the exchange is hereby informed that the Board of Directors at its Meeting held today i.e. November 06, 2023 inter alia approved the Unaudited Financial Results for the Half Year ended September 30, 2023.

We enclose herewith the Unaudited Financial Results for the Half Year ended September 30, 2023 and the Limited Review Report by the Statutory Auditors on the Unaudited Financial Results.

The time of commencement of the Board Meeting was 11:00 A.M. and the time of conclusion of the Meeting was 01:30 P.M.

We request you to kindly take the same on record.

Thanking You,

Yours faithfully,

**For Omnipotent Industries Limited**

[Formerly known as Omnipotent Industries Private Limited]

**Prince Pratap Shah**  
**Managing Director & CFO**  
**DIN: 06680837**

Encl:A/a.



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www.omnipotent.co.in



Reg. Office: 1/11, Damji Nenshi Estate, Station Road, Bhandup (W), Mumbai-400078. GST No.: 27AACC03769R1ZL  
Plant Add.: Survey No. 253/2, Mithirohar, Gandhidham, Kutch-370240, Gujarat. GST No.: 24AACC03769R2ZQ



**Independent Auditors' Limited Review Report on unaudited standalone Financial Results Omnipotent Industries Limited [Formerly known as Omnipotent Industries Private Limited] for the half ended 30-Sep-2023 and year-to-date results for the period from 01-Apr-2023 to 30-Sep-2023 Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015**

**To the Board of Directors of Omnipotent Industries Limited [Formerly known as Omnipotent Industries Private Limited]**

1. We have reviewed the accompanying unaudited standalone financial results of **Omnipotent Industries Limited** ("the Company"), for the half ended 30-Sep-2023 and for the period from 01-Apr-2023 to 30-Sep-2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Cont... 2



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

■ **Surat**  
408, 4th Floor, Ratna Sagar Apartment,  
Nr. Varachha Police Station, Mini Bazar,  
Varachha Road, Surat - 395 006.

■ **Chennai**  
F-3,99/37, Sharan SS Jayam Apartments,  
Bazullah Road, T Nagar, Chennai - 600 017.

■ **Mumbai**  
501 & 502, 5th Floor, Umerji House,  
Above Bank of Baroda, Telly Gully,  
Andheri East, Mumbai - 400 069

■ **Rajkot**  
406, Sadhana DOWNTOWN, Opp. Gandhi Museum,  
Jawahar Road, Rajkot-360001.




**Matter of Emphasis :**

- In the previous year, CGST department has carried out survey on 7th January, 2022, at present the investigation on the said issue has been completed by the CGST department and the Company has received regular show cause notices from the CGST department concerning this issue.
- During the last year debtors outstanding reported of Rs. 1744.67 Lacs, due to GST survey and notices to said debtors, the entire outstanding amount was withheld, and as of the current date, these amounts remain unpaid.
- Ms. Iram Shaikh regular Company Secretary of the company has resigned w.e.f. March 01, 2023, due to her pre occupancies and personal reasons, company has appointed regular Company Secretary in the company w.e.f. July 01, 2023.
- The Shareholder/ Promoter of the company Mr. Punit Popat has diluted 4,44,000 equity shares in the market.
- The plant at Kandala for bitumen processing was not in operation during the entire year due to no business activities, hence the management has decided to charge pro rata depreciation to provide normal wear and tear in plant & machineries as per normal industrial practice.
- During the year addition in fixed assets amounting to Rs. 136.26 Lacs in anticipation of improvement in market due to heavy rain and other economic factors. Currently, the Company actively assessing the Plant & Machinery and conducting trial runs to prepare for future operations.



For **A Yadav & Associates LLP**  
Chartered Accountants  
FRN: 129725W/W100686

  
**CA Arvind K. Yadav**  
Partner  
Membership No: 047422

Place: Vadodara

Date: 06-Nov-2023

**UDIN: 23047422BGUTJN7560**



**OMNIPOTENT INDUSTRIES LIMITED**  
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CIN: L74999MH2016PLC285902

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Corporate Office: 1/11, DamjiNanshi Wadi, Station Road, BhandupWest, Mumbai City- MH 400078 IN  
Mobile No.: +91-98988 06075; Email: cs@omnipotent.co.in; Website:omnipotent.co.in

**Statement of unaudited Financial Results for the half yearly ended 30th September 2023**

(Rs. in Lakh, except EPS)

Sr. No.	Particulars	Half Yearly			Year ended	Year ended
		30.09.2023	30.09.2022	31.03.2023	31.03.2023	31.03.2022
		Unaudited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations	1,403.58	400.48	319.02	719.50	9,744.31
2	Other Income	39.86	-	75.01	75.01	51.14
3	<b>Total Income (1+2)</b>	<b>1,443.44</b>	<b>400.48</b>	<b>394.03</b>	<b>794.51</b>	<b>9,795.45</b>
4	<b>Expenses</b>					
	Cost of Consumption	1,341.71	398.74	290.39	689.13	9,608.54
	a) Employee Benefit Expenses	13.02	5.21	10.46	15.67	42.33
	b) Finance Costs	-	-	-	-	23.49
	c) Depreciation and Amortization Expenses	23.99	13.21	-	13.21	16.99
	d) Other Expenses	54.84	40.21	35.49	75.70	188.26
	<b>Total Expenses</b>	<b>1,433.57</b>	<b>457.37</b>	<b>336.34</b>	<b>793.71</b>	<b>9,879.61</b>
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>9.87</b>	<b>(56.89)</b>	<b>57.69</b>	<b>0.80</b>	<b>(84.17)</b>
6	Exceptional items	-	-	-	-	-
7	<b>Profit / (Loss) before tax (5-6)</b>	<b>9.87</b>	<b>(56.89)</b>	<b>57.69</b>	<b>0.80</b>	<b>(84.17)</b>
8	<b>Tax Expense</b>					
	a) Current tax	-	-	0.12	0.12	-
	Less: MAT credit availed	-	-	-	-	-
	b) Deferred tax	(1.56)	-	4.90	4.90	0.69
	c) Taxation relating to earlier years	-	-	-	-	-
	<b>Total Tax</b>	<b>(1.56)</b>	<b>-</b>	<b>5.02</b>	<b>5.02</b>	<b>0.69</b>
9	<b>Net Profit / (Loss) for the period (7-8)</b>	<b>11.43</b>	<b>(56.89)</b>	<b>52.67</b>	<b>(4.22)</b>	<b>(84.85)</b>
10	<b>Other Comprehensive Income</b>					
	(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	-	-	-	-	-
	<b>Total Other Comprehensive Income (Net of Taxes)</b>	<b>11.43</b>	<b>(56.89)</b>	<b>52.67</b>	<b>(4.22)</b>	<b>(84.85)</b>
11	<b>Total Comprehensive Income for the period (9+10)</b>					
XIII	<b>Net Profit/ (Loss) for the period</b>	<b>605.00</b>	<b>605.00</b>	<b>605.00</b>	<b>605.00</b>	<b>605.00</b>
12	Paid-up equity share capital (Face Value of ₹ 10/- each)					
13	<b>Earnings per equity share</b>					
	(i) Basic earnings per share (Rs.)	0.19	(0.94)	0.87	(0.07)	(1.40)
	(ii) Diluted earnings per share (Rs.)	0.19	(0.94)	0.87	(0.07)	(1.40)

**Notes:**

- The figures for the half year 30th September 2023 and year ended 31st March 2023 are balancing figures between the audited ones in respect of the full financial year and published unaudited year to date figures upto the first half year of the respective financial years.
- 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.
- These results have been prepared on the basis of the audited standalone financial statements for the year ended March 31, 2023 and the unaudited FS upto the end of the first 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 **November 06, 2023**. The statutory auditors have expressed an unmodified audit opinion on these results.
- Unaudited Standalone Statement of Cash Flows is attached in Annexure A
- The company has given advance for purchase of bitumen product/material to M/s Pluton Energy FZE amounting to Rs. 137.05 Lacs in the FY 2021-22, due to substantial changes in international rate of Bitumen price, material was not send during FY 2021-22. However, the bitumen product/material imported from M/s Pluton Energy FZE amounting to Rs. 137.05 Lacs recieved on April 20, 2023.
- The Company has sold of Fixed Assets during the year 2022-23 after September 2022. The Fixed Assets are sold at the Market value as per the certified valuation Report provided by the Valuer. Company booked profit on sale of Fixed Assets is Rs. 54,35,505/- in F.Y. 2022-23.



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



Prince P Shah  
Managing Director  
DIN: 06680837

Place : Mumbai  
Date: November 06, 2023

CIN: L74999MH2016PLC285902

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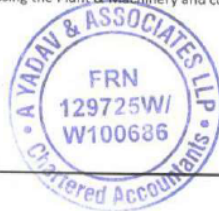
## Unaudited Statement of Assets and Liabilities as at 30th September, 2023

(Rs. in Lakh)

Sr. No	Particulars	As at 30.09.2023	As at 31.03.2023
		Unaudited	Audited
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-Current Assets</b>		
	(a) Property, Plant & Equipments, Vehicles	219.74	111.31
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Non Current Financial Assets	-	-
	(c) Deferred Tax Assets (Net)	-	-
	(d) Income Tax Assets (net)	-	-
	<b>Sub Total Non - Current Assets</b>	<b>219.74</b>	<b>111.31</b>
2	<b>Current Assets</b>		
	(a) Financial Assets		
	(i) Trade Receivable	1,748.00	1,744.66
	(ii) Inventory	141.74	216.68
	(iii) Investments	-	-
	(iv) Cash and Bank Balances	29.00	42.17
	(v) Other Current Financial Assets	204.33	193.70
	(b) Other Current Assets	-	-
	<b>Sub Total Current Assets</b>	<b>2,123.07</b>	<b>2,197.21</b>
	<b>TOTAL ASSETS</b>	<b>2,342.81</b>	<b>2,308.52</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	(a) Share Capital	605.00	605.00
	(b) Other Equity	1,519.51	1,508.08
	<b>Sub Total Equity</b>	<b>2,124.51</b>	<b>2,113.08</b>
2	<b>Liabilities</b>		
	(a) Financial Liabilities		
	(i) Non current Borrowings	-	-
	(ii) Current Borrowings	-	-
	(iii) Trade payables	175.08	150.26
	- Total O/s due to MSME	-	-
	- Total o/s other than MSME	175.08	150.26
	(iv) Other Financial Liabilities	-	-
	(b) Other Current Liabilities	-	-
	(c) Provisions	39.92	40.32
	(d) Non Current Liabilities	-	-
	(e) Deferred Tax Liability (Net)	3.30	4.86
	<b>Sub Total Liabilities</b>	<b>218.30</b>	<b>195.44</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,342.81</b>	<b>2,308.52</b>

During the year addition in fixed assets amounting to Rs. 136.26 Lacs in anticipation of improvement in market due to heavy rain and other economic factors. Currently, the Company actively assessing the Plant & Machinery and conducting trial runs to prepare for future operations

Place : Mumbai  
 Date: November 06, 2023



For Omnipotent Industries Limited

DIN: 06680837  
 Prince P Shah  
 Managing Director

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Statement of Cash Flows for the half year ended 30th September, 2023

(Rs. in Lakh)

Sr. No.	Particulars	For the year ended	
		30.09.2023	31.03.2023
		Unaudited	Audited
<b>A</b>	<b>Cash Flow From Operating Activities</b>		
	Profit Before Tax	9.87	0.80
	<b>Adjustments for:</b>		
	Depreciation and amortisation expenses	27.84	13.22
	Finance Cost	0.52	0.41
	Short & Excess Written Back	-	-
	Other Income	-	(54.36)
	Dividend Income	-	-
	<b>Operating Profit before Working Capital Changes</b>	<b>38.23</b>	<b>(39.93)</b>
	<b>Changes in Working Capital</b>		
	Trade Receivables	(3.34)	31.98
	Inventories	74.94	(57.12)
	Loans & Advances	(0.11)	18.29
	Other current liabilities	24.42	28.57
	Other current Assets	(10.53)	(6.97)
	Taxes Paid (net)	-	-
	<b>Net Cash Flow from/(used in) Operating Activities</b>	<b>123.61</b>	<b>(25.18)</b>
<b>B</b>	<b>Cash Flow From Investing Activities</b>		
	Purchase of Property, Plant and Equipment	(136.26)	9.89
	Proceeds from Sale of Property, Plant and equipments	-	54.36
	Purchase of Investments	-	-
	Proceeds from sale of Investments	-	-
	Interest Received	-	-
	Loans & Advances	-	-
	<b>Net Cash Flow From Investing Activities</b>	<b>(136.26)</b>	<b>64.25</b>
<b>C</b>	<b>Cash Flow from Financing Activities</b>		
	Repayment of Long Term Borrowings	-	-
	Funds Borrowed during the year	-	-
	Proceeds From Issue of Equity Share Capital during the year	-	-
	Finance Costs	(0.52)	(0.41)
	<b>Net Cash Flow from/ (used in) Financing Activities</b>	<b>(0.52)</b>	<b>(0.41)</b>
	<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>(13.17)</b>	<b>38.66</b>
	Cash and Cash Equivalents as at the beginning of the period	42.17	3.52
	<b>Cash and Cash Equivalents as at the end of the period</b>	<b>29.00</b>	<b>42.17</b>



Place : Mumbai  
Date: November 06, 2023

For Omnipotent Industries Limited



Prince P Shah  
Managing Director  
DIN: 06680837