



**OMNIPOTENT
INDUSTRIES LTD.**

Formerly Known as Omnipotent Industries Private Limited

Importer & Supplier of Bitumen & Bituminous Product

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



An ISO 14001:2015
ISO 9001:2015
Certified Company

Date: March 16, 2024

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

Scrip Code: 543400

Sub: Rectification of Discrepancies in Financial Results.

Dear Sir / Madam,

With reference to your e-mail dated December 08, 2023 regarding the discrepancies in unaudited financial results for the Half year ended on September 30, 2023 submitted by the Company - "Standalone Results - Results Pdf File is not as per Accounting Standard Division I Format for Half Year Ended - September 2023

In this regard, we hereby furnish the revised unaudited financial results for the Half year ended on September 30, 2023 for the discrepancy observed by the exchange.

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

End:A/a.

+91 - 9448281224

info@omnipotent.co.in

www.omnipotent.co.in

Reg.Office: 1/11. Damji Nenshi Estate, Station Road, Bhandup(W) Mumbai 400078 | GST NO.: 27AACCO3769R1ZL

Plant Address: Survey No. 253/2, Mithirohar, Gandhidham, Kachchh, 370240. Gujarat. | GST NO.: 24AACCO3769R2ZQ

CIN NO. L74999MH2016PLC285902

A YADAV & ASSOCIATES LLP

CHARTERED ACCOUNTANTS



Registered Office : Office No. 202, Iscon Atria - I, Iscon Heights, Opp. GEB Training Center, Gotri Road, Baroda - 390 021, India.

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...



■ **Ahmedabad**
502, Shagun Complex, Opp. Fair Deal House,
Near Swastik Char Rasta, CG Road,
Ahmedabad - 390 007.

■ **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.

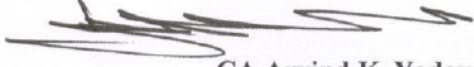


Matter of Emphasis :

- 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
(formerly known as Omnipotent Industries Private Limited)

CIN: L74999MH2016PLC285902

Regd. Office: 1/11, DamjiNenshi Wadi, Station Road, BhandupWest, Mumbai City- MH 400078 IN
Corporate Office: 1/11, DamjiNenshi 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 year ended 30th September 2023

(Rs. in Lakh, except EPS)

Srno.	Particulars	Half Year Ended	Year Ended	Half-Year Ended	Year Ended
		30-09-2023	31-03-2023	30-09-2022	31-03-2022
		Unaudited	Audited	Unaudited	Audited
	Revenue From Operations				
I	Net Sales / Income From Operations (Net of Excise Study)	1,403.58	719.50	400.48	9,744.31
II	Other Operating Income	39.86	75.01	-	51.14
III	TOTAL REVENUE (I) + (II)	1,443.44	794.51	400.48	9,795.45
	EXPENSES				
	Cost Of Material Consumed	1,341.71	689.13	398.74	9,608.54
	Purchase Of Stock in Trade				
	Changes in Inventories of Finished Goods WIP And Stock				
	Finance Cost				42.33
	Employee Benefit Expenses	13.02	15.67	5.21	23.49
	Depreciation And Amortisation Expenses	23.99	13.21	13.21	16.99
	Other Expenses	54.84	75.70	40.21	188.26
IV	TOTAL EXPENSES	1,433.57	793.71	457.37	9,879.61
V	Profit before Exceptional And Extraordinary Items and Tax (III) + (IV)				
VI	Exceptional Items				
VII	Profit Before Extraordinary Items And Tax (VII) - (VI)	9.87	0.80	-56.89	-84.17
VIII	Extraordinary Items				
IX	Profit Before Tax (VII) - (VIII)	9.87	0.80	-56.89	-84.17
X	Tax Expenses				
	Current Tax		0.12	-	
	Deferred tax	-1.56	4.90	-	0.69
XI	Profit/(Loss) For The Period From Continuing Operations (IX) - (X)	11.43	-4.22	-56.89	-84.85
XII	Profit/ (Loss) from Discontinuing Operations				
XIII	Tax Expenses Of Discontinuing Operations				
XIV	Profit/(Loss) Form Discountinuing Operations (After tax) (XII) + (XIII)				
XV	Profit/(Loss) For The Period (XI) + (XIV)	11.43	-4.22	-56.89	-84.85
XVI	Paid-up Equity Shares Capital (Face Value of Rs 10/- Per Share)	605.00	605.00	605.00	605.00
XVII	Earning Per Equity Share (Not annualised) (In Rs.)				
	Basic (XV) (XVI)	0.19	-0.07	-0.94	-1.40
	Diluted	0.19	-0.07	-0.94	-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 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 limited review opinion on these results.
- Unaudited 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 the FY 2021-22. However, the bitumen product/material imported from M/s Pluton Energy FZE amounting to Rs. 137.05 Lacs received on April 20, 2023.
- The Company has sold of Fixed Assets during the FY 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.

Place : Mumbai
Date: November 06, 2023

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




 Prince P Shah
 Managing Director
 DIN: 06680837

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CIN: L74999MH2016PLC285902

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

(Rs. in Lakh)

Particulars	Half Year Ended	Year Ended	Half-Year Ended	Year Ended
	30-09-2023	31-03-2023	30-09-2022	31-03-2022
	Unaudited	Audited	Unaudited	Audited
I. EQUITY AND LIABILITIES				
EQUITY				
(1) Shareholder's Funds				
(a) Share Capital	605.00	605.00	605.00	605.00
(b) Other Equity	1,519.51	1,508.08	1,455.42	1,512.31
Sub Total - Equity	2,124.51	2,113.08	2,060.42	2,117.31
(2) Share Application money pending allotment				
LIABILITIES				
(3) Non- Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings				
(ii) Trade Payables				
(iii) Other financial Liability				
(b) Provisions				
(c) Deferred Tax Liabilities (Net)				
(d) Other Non- Current Liabilities	3.30	4.86		
Sub - Total - Non- Current Liabilities	3.30	4.86		
(4) Current Liabilities				
(a) Financial Liability				
(i) Borrowings				
(ii) Trade Payables				
total o/s due to MSME	175.08	150.26	190.97	121.99
total o/s other than MSME	175.08	150.26	190.97	121.99
(iii) Other Financial Current Liabilities				
(b) Other Current Liabilities				
(c) Provision				
(d) Current Tax Liabilities (Net)	39.92	40.32	14.78	40.03
Sub-Total - Current Liabilities	215.00	190.58	205.75	162.02
Total Equity & Liabilities	2,342.81	2,308.52	2,266.16	2,279.33
II. ASSETS				
(1) Non- Current Assets				
(a) Property, Plant and Equipment				
(b) Capital Work-in-Progress	219.74	111.31	139.73	134.54
(c) Investment Property				
(d) Goodwill				
(e) Other Intangible Assets				
(f) Intangible Assets under development				
(g) Biological Assets other than bearer plants				
(h) Financial Assets				
(i) Investments				
(ii) Trade receivables				
(iii) Loans				
(iv) Deposits and Others				
(i) Deferred Tax Assets (Net)			0.04	0.04
(j) Other Non- Current Assets				
Sub-Total - Non-Current Assets	219.74	111.31	139.77	134.58
(2) Current Assets				
(a) Inventories				
(b) Financial Assets	141.74	216.68	234.69	159.56
(i) Investments				
(ii) Trade Receivables				
(iii) Cash and Cash Equivalents	1,748.00	1,744.66	1,661.42	1,776.65
(iv) Bank Balance other than (iii) above	29.00	42.17	1.00	3.52
(v) Loans				
(vi) Others				
(c) Current Tax Assets (Net)				
(d) Other Current Assets	204.33	193.70	229.28	205.02
Sub-Total - Current Assets	2,123.07	2,197.21	2,126.39	2,144.75
Total Assets	2,342.81	2,308.52	2,266.16	2,279.33

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

Place : Mumbai
Date: November 06, 2023



Prince P Shah
Managing Director
DIN: 06680837

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(formerly known as Omnipotent Industries Private Limited)

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

(Rs. in Lakh)

Smo.	Particulars	Half Year Ended	Year Ended	Half-Year Ended	Year Ended
		30-09-2023	31-03-2023	30-09-2022	31-03-2022
		Unaudited	Audited	Unaudited	Audited
A	CASH FLOW FORM OPERATING ACTIVITIES				
	Net Profit before Tax and Extraordinary Items	9.87	0.80	-56.90	-84.16
	Adjustments For:				
	Depreciation	27.84	13.22	13.22	16.99
	Provision for Income Tax				
	Extra Ordinary Items (Other income)		-54.36		
	Interest Income	0.52	0.41	-	23.49
	Operating Profit Before Working Capital Changes	38.23	-39.93	-43.68	-43.68
	Adjustments For:				
	Proceeds From/ Irrepayment Of Long term borrowings				
	Trade Payable & Other Long Term Liabilities				
	Trade Receivable & Long Term Loans and Advances	85.38	14.75	59.56	-1,925.34
	Audit Fees Payable				
	Cash Generated From / (Used In) Operations	123.61	-25.18	15.88	-1,969.02
	Taxes Paid				
	Interest Paid				
	Cash Flow Before Extraordinary Items				
	Other Adjustments				
	Net Cash from Operating Activities				
B	CASH FLOW FROM INVESTING ACTIVITIES;				
	Purchase Of Fixed Assets	-136.26	9.89	-18.40	-93.32
	Sale Of Fixed Assets		54.36		
	Purchase of Investment				2.73
	Interest Received				
	Net Cash used in Investing Activities	-136.26	64.25	-18.40	-90.59
C	CASH FLOW FROM FINANCING ACTIVITIES;				
	Proceeds form Share Capital & Share Premium				2,020.00
	Proceeds from Share application money				
	Deferred Payment Credit in respect Of Vachile				
	Bank Charges	-0.52	-0.41	-	-23.49
	Proceeds From Bank/FIS borrowings for Working Capital				-131.43
	Proceeds from Bank for Vehicle Loans				
	Net Cash Generated in Financing Activities	-0.52	-0.41	-	1,865.08
	Net Income In Cash And Cash Equivalents	-13.17	38.66	-2.52	-194.53
	Cash And Cash Equivalents As at the Beginning Of the Year	42.17	3.52	3.52	198.05
	Cash and Cash Equivalents As at the Closing Of the Year	29.00	42.18	1.00	3.52



Place : Mumbai

Date: November 06, 2023

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

TRADE PAYABLE

(Rs. In Lakhs)

Particulars	Half Year Ended	Year Ended	Half-Year Ended	Year Ended
	30/09/2023	31/03/2023	30/09/2022	31/03/2022
	Unaudited	Audited	Unaudited	Audited
Due Less Than 1 Year	175.08	150.26	190.97	121.99
Due less than 1-2 Years				
Due Less Than 2-3 Years				
More Than 3 Years				
TOTAL	175.08	150.26	190.97	121.99
	175.08	150.26	190.97	121.99

TRADE RECEIVABLES

(Rs. In Lakhs)

Particulars	Half Year Ended	Year Ended	Half-Year Ended	Year Ended
	30/09/2023	31/03/2023	30/09/2022	31/03/2022
	Unaudited	Audited	Unaudited	Audited
Due Less Than 6 Months	72.80	47.81	480.95	
Due 6 Months to 1 Year			168.12	1,776.65
Due 1 to 2 Years	884.17	1,696.85	1,012.35	
Due 2 to 3 Years	791.03			
More Than 3 Years				
Total Trade Receivables	1,748.00	1,744.66	1,661.42	1,776.65

Undisputed Trade Receivables

(A) Considered Goods	1,748.00	1,744.66	1,661.42	1,776.65
(B) Considered Doubtfull				

