



OMKAR SPECIALITY CHEMICALS LIMITED

Regd. Office: Mahalasa Narayani, Ganesh Chowk, Manjarli, Badlapur (East), Thane- 421503.
CIN: L24110MH2005PLC151589

Ref: OSCL/SE/2021-22/09

Date: June 30, 2021

To,

Corporate Services Department The Bombay Stock Exchange (BSE Limited) Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001. BSE CODE : 533317	Corporate Services Department National Stock Exchange of India Ltd. "Exchange Plaza", Plot no. C-1, Block - G, Bandra Kurla Complex, Bandra (E), Mumbai – 400 051. NSE CODE : OMKARCHEM
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Dear Sirs,

Re: Outcome of Board Meeting held today i.e. June 30, 2021.

In furtherance of our letter bearing Ref. No.: OSCL/SE/2021-22/08 dated June 21, 2021 and pursuant to Regulation 30 and Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) 2015, read with Schedule III to the Listing Regulations, we would like to inform you that the Board of Directors of Omkar Speciality Chemicals Limited at its meeting held today, i.e., on Wednesday, June 30, 2021 at 12.30 p.m. and concluded at 7.30 p.m. inter alia, has approved / noted the following:-

- Upon recommendation of the Audit Committee, the Board of Directors has approved the Audited Financial Results as per Indian Accounting Standards (IND AS) for the Quarter ended and year ended March 31, 2021 (enclosed herewith);
- The Board of Directors took note of the Auditors Report of the Statutory Auditors on the Audited Financial Results for the Quarter and year ended March 31, 2021 (enclosed herewith);

Please take the above on your record and acknowledge the receipt of the same.

Thanking you,

Yours Truly,
For **OMKAR SPECIALITY CHEMICALS LIMITED**

SUNNY PAGARE
COMPANY SECRETARY AND COMPLIANCE OFFICER
(M.No. F8896)





OMKAR
Always the leaders

OMKAR SPECIALITY CHEMICALS LIMITED

Regd. & Corporate Office : Unit - III, B-34, M.I.D.C., Badlapur (East), Thane - 421 503, Maharashtra, India

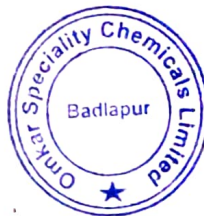
Tel. : +91 (0251) 2697340, 2690651, Fax : +91 (0251) 2697347, 2691572

Email : info@omkarchemicals.com Web. : www.omkarchemicals.com

CIN : L24110MH2005PLC151589

Statement of Audited Financial Result for the Quarter and Year ended March 2021

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-21	31-Dec-20	31-Mar-20	31-Mar-21	31-Mar-20
		(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
(I)	Revenue from Operations	1,096.75	1,215.50	1,278.86	4,512.49	5,687.73
(II)	Other income	11.20	54.52	8.49	85.97	44.79
(III)	Total Income (I+II)	1,107.95	1,270.02	1,287.35	4,598.46	5,732.52
(IV)	Expenses					
	Cost of materials consumed	737.23	691.87	1,131.15	2,551.28	4,429.50
	Purchases of Stock-in-Trade	-	-	-	-	-
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	40.10	(51.89)	(33.89)	131.55	13.53
	Employee benefits expense	66.83	77.29	82.96	268.13	365.50
	Finance costs	120.71	151.50	107.81	556.69	493.45
	Depreciation and amortization expense	57.13	97.53	125.40	355.88	658.64
	Other expenses	233.29	202.42	303.15	824.46	903.26
	Total expenses (IV)	1,255.29	1,168.72	1,716.58	4,687.99	6,863.88
(V)	Profit/(Loss) before exceptional items and tax (III-IV)	(147.34)	101.30	(429.23)	(89.53)	(1,131.36)
(VI)	Exceptional items	404.47	-	-	404.47	-
(VII)	Profit / (Loss) before tax (V)+(VI)	257.13	101.30	(429.23)	314.94	(1,131.36)
(VIII)	Tax expenses					
	(1) Current tax	-	-	-	-	-
	(2) Deferred tax	(1.27)	40.15	112.49	113.58	332.27
(XI)	Profit for the period VI= (VII-VIII)	258.40	61.15	(541.72)	201.36	(1,463.62)
(X)	Other Comprehensive Income	(6.50)	10.41	16.43	30.81	22.99
	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-
(XI)	Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period) (XI+X)	251.90	71.56	(525.29)	232.17	(1,440.63)
(XII)	Paid-up Equity Share Capital	2,057.80	2,057.80	2,057.80	2,057.80	2,057.80
	Face Value (of Rs. 10/- each)	10.00	10.00	10.00	10.00	2,057.80
(XIII)	Reserve excluding revaluation reserve as per balance sheet of previous accounting year	-	-	-	(15,833.56)	(16,249.00)
(XIII)	Earnings per equity share					
	(1) Basic	1.26	0.30	(2.63)	0.98	(7.11)
	(2) Diluted	1.26	0.30	(2.63)	0.98	(7.11)



Handwritten signature

W-92 (A), M.I.D.C., Badlapur (East), Thane - 421 503, Maharashtra, India. Tel. : +91 (0251) 2698840, Fax : +91 (0251) 2691662.

W-93(A), W-94(A), W-95(A), M.I.D.C., Badlapur (East), Thane - 421 503, Maharashtra, India • Tel. : 0251-2691662.

F-24, M.I.D.C., Badlapur (East), Thane - 421 503, Maharashtra, India. Tel. : +91 (0251) 2691852, Fax : +91 (0251) 2697673.

B-34, M.I.D.C., Badlapur (East), Thane - 421 503, Maharashtra, India. Tel. : +91 (0251) 2697340, 2690651, Fax : +91 (0251) 2697347, 2691572.

F-9 & F-10/1, M.I.D.C., Badlapur (East), Thane - 421 503, Maharashtra, India. Tel. : 0251-2696432.

W-83(C), M.I.D.C., Badlapur (East), Thane - 421 503, Maharashtra, India. Tel. : 0251-2692635.

Notes :

- 1 The above Financial Results which are published in accordance with the regulation 33 of SEBI (LODR) Regulations, 2015 have been reviewed and recommended by Audit Committee and has been approved by the Board of Directors at its meeting held on Wednesday, June 30, 2021.
- 2 The Company is operating in a single segment i.e. "Manufacturing and sale of Chemicals". All other activities of the Company revolve around its main business. Hence, there is only one primary reportable business segment as defined by Ind As 108 notified by the Companies.
- 3 Our account has been classified as non-performing asset by our lenders. The Company is in discussion with its Bankers for settlement of the dues (inclusive of interest and other charges, if any) by way of suitable structures. Hence, the Company has not provided for interest on said loans. The necessary net effect shall be given in the books once the banks conclude decision on our proposal.
- 4 The fire incident had occurred in our manufacturing unit located at Unit No. 2, Plot No. F-24, MIDC, Badlapur East, Dist. Thane, Maharashtra 421503. All the Fixed Assets and current Assets are adequately insured, as a result, book value of factory building, plant and machinery and other fixed assets other than leasehold land have been reduced from net block of property plant and equipment's amounting to Rs. 839.33 Lacs. Also the value of inventory destroyed due to fire in the said location amounting to Rs. 333.52 Lacs have been reduced from closing stock of inventory with the company. The company has submitted the claim and is in the process of finalising the claim with the insurance company. Till such time the book value of fixed assets is shown as claim receivable and inventory destroyed is reduced from the stock. Further, amount paid till 31st March 2021 of Rs. 157.50 lacs towards public liability is also shown under loans and advances as part of claim receivable. The necessary effect of differences, if any between insurance claim receivable and insurance claim settlement will be reported in statement of profit and loss account at the time of actual receipts of claim.
- 5 Consequent upon NPA of our accounts, our lender had auctioned five (5) mortgaged properties and realisation of the proceeds has been adjusted towards unapplied interest. However the Company is in discussion with its Bankers for settlement of the dues (inclusive of interest and other charges, if any) by way of suitable structures which is under discussion and delayed due to current covid - 19 pandemic. Hence the company has reported said realisation of proceeds from auctioned properties under current assets instead of adjusting the same with unapplied interest. The necessary effect of the same will be given after settlement of loans with suitable structures with the lenders.
- 6 Exceptional items of Rs. 404.47 Lacs represent net effect of part of promoter's unsecured loan no more payable and also some of the sundry creditors and other liabilities no more payable, hence written back and Net Loss on account of sale of mortgaged properties by the lenders by way of public Auction.
- 7 The results for the Quarter ended March 31, 2021 have been subjected to Limited Review by the statutory auditors who have expressed an unqualified audit opinion.
- 8 The figures for the corresponding previous periods have been restated/ regrouped wherever necessary to make them comparable.

For OMKAR SPECIALITY CHEMICALS LIMITED



PRAVIN HERLEKAR
CHAIRMAN & MANAGING DIRECTOR
DIN : 00525610



Place : Badlapur
Date : June 30, 2021

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For **OMKAR SPECIALITY CHEMICALS LIMITED**



PRAVIN HERLEKAR
CHAIRMAN & MANAGING DIRECTOR
DIN : 00525610



Place : Badlapur
Date : June 30, 2021

AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 2021

(Rs. in Lakhs)

Sr. No.	Particulars	As at	As at
		March 31, 2021	March 31, 2020
		(Audited)	(Audited)
I	ASSETS		
	(a) Property, Plant and Equipment	2,789.97	5,306.90
	(b) Capital Work-in-Progress		-
	(d) Intangible Assets	0.84	6.93
	(e) Financial Assets		
	(i) Investments	70.76	38.03
	(ii) Loans	16.40	23.68
	(f) Deferred Tax Asset (Net)	603.63	725.73
	(g) Other Non-Current Assets	522.48	616.32
	Total Non current Assets	4,004.08	6,717.59
	(2) Current assets		
	(a) Inventories	132.06	383.26
	(i) Investments		-
	(ii) Trade receivables	1,373.25	466.46
	(iii) Cash and cash equivalent	16.72	31.00
	(iv) Bank balance other than (iii) above	9.60	8.91
	(v) Loans	1.53	1.80
	(vi) Other Financial Assets	1,004.52	1,352.66
	(c) Other current assets	2,094.50	765.88
	Total Current Assets	4,632.18	3,009.97
	TOTAL ASSETS	8,636.26	9,727.56
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity share capital	2,057.80	2,057.80
	(b) Other equity	(17,891.36)	(18,306.80)
	Total equity	(15,833.56)	(16,249.00)
	Liabilities		
	(1) Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	6,662.73	7383.28
	(ii) Other Financial Liabilities	36.66	32.24
	(b) Provisions	48.34	48.06
	Total Non current liabilities	6,747.73	7,463.58
	(2) Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	15,146.41	14,948.20
	(ii) Trade payable	1,024.32	1,798.11
	(iii) Other financial liabilities	1,198.43	1,178.14
	(b) Other current liabilities	60.32	295.41
	(c) Provisions	292.61	293.12
	Total current liabilities	17,722.09	18,512.98
	Total Liabilities	24,469.82	25,976.56
	TOTAL EQUITY AND LIABILITIES	8,636.26	9,727.56

For OMKAR SPECIALITY CHEMICALS LIMITED


PRAVIN HERLEKAR
 CHAIRMAN & MANAGING DIRECTOR
 DIN : 00525610



Place : Badlapur
 Date : June 30, 2021

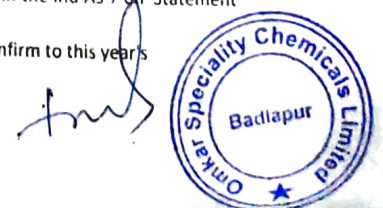
STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED MARCH 31, 2021

(Amount in INR Lakhs)

Particulars	As at 31st March 2021	As at 31st March 2020
CASH FLOWS FROM OPERATING ACTIVITIES:		
Loss before tax	314.94	(1,131.37)
Adjustments for:		
Depreciation and amortisation expense	355.88	658.64
Finance costs	556.69	493.45
Interest income	(11.40)	(0.54)
Fair value loss/(gain) on investment	-	3.52
Dividend Income	(0.01)	(0.44)
Sundry Debit/Credit Balances Written Off/Back (Net)	-	8.57
Profit on sale of property, plant and equipment	-	(5.71)
Unrealised foreign currency (gain)/loss	0.21	(2.72)
Other adjustments	(440.36)	285.03
Change in operating assets and liabilities:		
Trade payables	(310.32)	(217.33)
Other financial liabilities	24.72	53.26
Provisions	(0.22)	3.72
Other liabilities	(235.10)	254.47
Trade receivables	(911.06)	402.55
Inventories	251.19	(93.44)
Other bank balance	(0.69)	(0.52)
Other financial assets	4.30	(486.55)
Other assets	(1,239.96)	176.45
Cash generated from operations	(1,641.21)	401.63
Less: Income taxes paid	-	-
Net cash inflow from operating activities	(1,641.21)	401.63
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for purchase of property, plant and equipment	(0.95)	(2.84)
Proceed from sale of property, plant and equipment	1,725.27	153.01
Proceed from sale of investment property	-	-
Payments for purchase of intangible assets	(0.84)	(0.44)
Proceed from sale of investment	0.01	0.44
Interest received	11.40	0.54
Net cash outflow from investing activities	1,734.89	150.71
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from borrowings	0.90	26.50
Repayment of borrowings	(7.38)	(63.59)
Finance costs	(101.49)	(492.52)
Net cash inflow (outflow) from financing activities	(107.97)	(529.61)
Net increase (decrease) in cash and cash equivalents	(14.28)	22.76
Cash and Cash Equivalents at the beginning of the financial year	31.00	8.24
Cash and Cash Equivalents at end of the year	16.72	31.00
Reconciliation of cash and cash equivalents as per the cash flow statement:		
Balances with banks on current accounts	2.96	2.92
Cash on hand	13.75	28.08
Balances per statement of cash flows	16.72	31.00

Notes:

- The above cash flow statement has been prepared under the 'Indirect Method' as set out in the Ind AS 7 on 'Statement of Cash Flows'.
- Previous years figures have been regrouped /rearranged /recast wherever necessary to confirm to this year's



PSV Jain & Associates

Chartered Accountants

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Mumbai - 400 066.
Email : pramodj.82@gmail.com
Contact : 8976358144

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of OMKAR SPECIALITY CHEMICALS LIMITED

Report on the Audit of Financial Results

Opinion

We have audited the annual financial results of OMKAR SPECIALITY CHEMICALS LIMITED (hereinafter referred to as the 'Company') for the year ended March 31, 2021 and the Balance Sheet and the Statement of Cash Flows as at and for the year ended on that date, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').

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

- i. are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net loss and other comprehensive income and other financial information of the Company for the year ended March 31, 2021 and the balance sheet and the statement of cash flows as at and for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India.' Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the 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.

Emphasis of Matter

Consequent upon NPA of accounts of company, the lender had auctioned the mortgaged properties and realisation of the proceeds has been adjusted towards unapplied interest. However, the Company is in discussion with its Bankers for settlement of the dues (inclusive of interest and other charges, if any) by way of suitable structures which is under discussion and delayed due to current covid - 19 pandemic. Hence the company has reported said realisation of proceeds from auctioned properties under current assets instead of adjusting the same with unapplied interest.

Board of Directors' Responsibilities for the Financial Results

These financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information of the Company and the balance sheet and the statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. The Board of Directors of the Company are responsible for 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, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the financial results by the Directors of the Company, as aforesaid.

In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company 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 of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

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

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

- i. Identify and assess the risks of material misstatement of the 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.
- ii. 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.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. Conclude on the appropriateness of the 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 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 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.
- v. Evaluate the overall presentation, structure and content of the standalone financial results including the disclosures, and whether the 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, 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

The continuous spreading of COVID -19 across India has resulted in restriction on physical visit to the client locations and the need for carrying out alternative audit procedures as per the Standards on Auditing prescribed by the Institute of Chartered Accountants of India (ICAI). As a result of the above, the entire audit was carried out based on remote access of the data as provided by the management of the Company. This has been carried out based on the advisory on "Specific Considerations while conducting Distance Audit/ Remote Audit/ Online Audit under current Covid-19 situation" issued by the Auditing and Assurance Standards Board of ICAI. We have been represented by the management of the Company that the data provided for our audit purposes is correct, complete, reliable and are directly generated by the accounting system of the Company without any further manual modifications. We bring to the attention of the users that the audit of the financial statements has been performed in the aforesaid conditions. Our audit opinion is not modified in respect of the above.

The statement includes the results for the quarter ended March 31, 2021, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2021, and the published unaudited year-to-date figures up to the third quarter of the current financial year, which are subjected to a limited review by us, as required under the Listing Regulations.

For **PSV Jain & Associates**
Chartered Accountants
FRN 131505W



CA **Dularesh Kumar Jain**
Partner
M. No 137264
Date: 30th June, 2021
UDIN NO **21137264AAAABH6069**