



**OMNIPOTENT
INDUSTRIES LIMITED**

Formerly Known as Omnipotent Industries Private Limited



Importer & Supplier of Bitumen & Bituminous Product

* Mumbai * Ahmedabad * Indore * Delhi * Ernakulam
* Chennai * Bangalore * Hyderabad * Mangalore * Kolkata

Date: November 12, 2022

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

Scrip Code: 543400

Respected Sir / Madam,

Sub: Outcome of Board Meeting held on November 12, 2022.

With reference to the captioned matter, the exchange is hereby informed that the Board of Directors at its Meeting held today inter alia approved the Unaudited Financial Results for the Half Year ended September 30, 2022.

We enclose herewith the Unaudited Financial Results for the Half Year ended September 30, 2022 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 11:45 A.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]

Iram Shaikh
Company Secretary
M. No. A58760

Encl:A/a.



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-2022 and year-to-date results for the period from 01-Apr-2022 to 30-Sep-2022 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-2022 and for the period from 01-Apr-2022 to 30-Sep-2022 ("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



■ **Ahmedabad**

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

■ **New Delhi**

House No. 137, Second Floor, Pocket 10,
Sector 20, Rohini, NEW DELHI-110086

■ **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

■ **Hydrabad**

H.No. 1_5_48, Budwel Rajendra Nagar,
Hydrabad - 500 030, Telangan State



Matter of Emphasis :

- GST department has carried out survey on 7th January, 2022 and promoter director Mr. Punit Popat was sent to Judicial custody for the period of 60 days on the basis of allegation for wrongly claim of GST input credit of Rs. 9.31 Crs., he got bail on 9th March 2022 from Honorable JMFC Court, on account of non filling of charge sheet by GST department after the stipulated 60 days, in same context on 29th July,2022 Managing Director Prince P Shah was sent to Judicial custody , he got regular bail on 29th September, 2022.
- Operational activities were substantial down and major staff has resigned, due to that, major operational activities were down from January 2022 to March 2022 & April 2022 to September 2022. As informed to us that, company has resumed operational activities and GST department has filled prosecution complaint in court on 22nd September,2022 as required under the CGST Act but have notb given any show cause notice and have not done adjudication till date. So we are unable to quantify any contingent statutory liabilities of the company towards GST.
- M/s Chaudhary Chaudhary & Co. regular Statutory Auditor for the year FY 2021-22 of the company has resigned as statutory auditor of the company on March 29th, 2022 due to personal reasons, to fill up casual vacancies, our appointment as Statutory auditor of the company is done by board of director in the meeting dated April 24th, 2022 and ratification done in AGM dated 30/9/2022.
- Ms. Suverna Y Sukale regular Company Secretary of the company has resigned on February 10, 2022 after business hours, due to her pre occupancies and personal reasons, company has appointed regular Company Secretary w.e.f. 1st June 2022.



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

CA Arvind K. Yadav
Partner
Membership No: 047422

Place: Vadodara
Date: 12-Nov-2022

UDIN: 22047422BCWWGN9411

OMNIPOTENT INDUSTRIES LIMITED
(formerly known as Omnipotent Industries Private Limited)
CIN: U74999MH2016PLC285902

Regd. Office: 1/11, DamjiNenshi Wadi, Station Road, Bhandup West, Mumbai City- MH 400078 IN
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Mobile No.: +91-99695 62424; Email: cs@omnipotent.co.in ;



Statement of Unaudited Standalone Financial Results for the half year ended 30th September 2022

(Rs. in Lakh, except EPS)

Sr. No.	Particulars	Half Yearly			Year ended	Year ended
		30.09.2022	30.09.2021 (refer note 3)	31.03.2022 (refer note 3 & 4)	31.03.2022 (refer note 4)	31.03.2021
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	Revenue from Operations	400.48	7,822.63	1,921.68	9,744.31	10,074.22
2	Other Income	-	9.47	41.67	51.14	11.20
3	Total Income (1+2)	400.48	7,832.11	1,963.35	9,795.45	10,085.42
4	Expenses					
	Cost of Consumption	398.74	7,756.09	1,852.45	9,608.54	9,746.40
	a) Employee Benefit Expenses	5.21	23.96	18.37	42.33	37.88
	b) Finance Costs	-	0.01	23.48	23.49	-
	c) Depreciation and Amortization Expenses	13.22	8.50	8.50	16.99	10.40
	d) Other Expenses	40.21	78.91	109.35	188.26	98.74
	Total Expenses	457.38	7,867.47	2,012.14	9,879.61	9,893.41
5	Profit before exceptional items and tax (3-4)	(56.90)	(35.37)	(48.79)	(84.16)	192.01
6	Exceptional items	-	-	-	-	-
7	Profit / (Loss) before tax (5-6)	(56.90)	(35.37)	(48.79)	(84.16)	192.01
8	Tax Expense					
	a) Current tax	-	-	-	-	53.42
	Less: MAT credit availed	-	-	-	-	-
	b) Deferred tax	-	-	0.69	0.69	(0.93)
	c) Taxation relating to earlier years	-	-	-	-	-
	Total Tax	-	-	0.69	0.69	52.49
9	Net Profit / (Loss) for the period (7-8)	(56.90)	(35.37)	(49.48)	(84.85)	139.53
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)	(56.90)	(35.37)	(49.48)	(84.85)	139.53
XIII	Net Profit/ (Loss) for the period					
12	Paid-up equity share capital (Face Value of ₹ 10/- each)	605.00	5.00	605.00	605.00	5.00
13	Earnings per equity share					
	(i) Basic earnings per share (Rs.)	(0.94)	(70.73)	(0.82)	(1.40)	279.05
	(ii) Diluted earnings per share (Rs.)	(0.94)	(70.73)	(0.82)	(1.40)	279.05

Notes:

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 12th November, 2022

Particulars	Amount (Rs. in Lakhs)			
	Half Yearly ended 30.09.2022	Half Yearly ended 30.09.2021	Half Yearly ended 31.03.2022	Year ended 31.03.2022
a. Net Sales / Income	400.48	7,832.11	1,963.35	9,795.45
b. Expenditure	457.38	7,867.47	2,012.83	9,879.61
c. Net Profit / (Loss) after tax	-56.90	-35.37	-49.48	-84.85

3. The figures for the half year ended 30th September 2022 and 31st March 2022 are balancing figures between the audited ones in respect of the full financial year and published unaudited year to date figures upto the third quarter of the respective financial years.

4. The Other Expenses includes legal and professional expenses Rs. 28.28 Lacs and short term finance cost Rs. 23.28 Lacs for the last year and during the year 13 lacs for consultancy expense.

5. Operational activities were substantial down and major staff has resigned, due to that, major operational activities were down from January 2022 to March 2022 & April 2022 to September 2022. As informed to us that, company has resumed operational activities and GST department has filed prosecution complaint in court on 22nd September, 2022 as required under the CGST Act but have not given any show cause notice and have not done adjudication till date. So we are unable to quantify any contingent statutory liabilities of the company towards GST

6. 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.

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

Place : Mumbai
Date: 12th November, 2022



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Mobile No.: +91-99695 62424; Email: cs@omnipotent.co.in ;



Standalone Statement of Assets and Liabilities as at 30th September, 2022

(Rs. in Lakh)

Sr. No	Particulars	As at 30.09.2022	As at 31.03.2022
		Unaudited	Audited
A	EQUITY AND LIABILITIES		
1	Equity		
	(a) Share Capital	605.00	605.00
	(b) Other Equity	1,455.42	1,512.31
	Sub Total Equity	2,060.42	2,117.31
2	Liabilities		
	(a) Financial Liabilities		
	(i) Non current Borrowings	-	-
	(ii) Current Borrowings	-	-
	(iii) Trade payables	190.97	121.99
	(iv) Other Financial Liabilities	-	-
	(b) Other Current Liabilities	-	-
	(c) Provisions	14.78	40.03
	(d) Non Current Liabilities	-	-
	(e) Deferred Tax Liability (Net)	-	-
	Sub Total Liabilities	205.75	162.02
	TOTAL EQUITY AND LIABILITIES	2,266.16	2,279.33
B	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant & Equipments, Vehicles	139.73	134.54
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Non Current Financial Assets	-	-
	(c) Deferred Tax Assets (Net)	0.04	0.04
	(d) Income Tax Assets (net)	-	-
	Sub Total Non - Current Assets	139.77	134.58
2	Current Assets		
	(a) Financial Assets		
	(i) Trade Receivable	1,661.42	1,776.65
	(ii) Inventory	234.69	159.56
	(iii) Investments	-	-
	(iv) Cash and Bank Balances	1.00	3.52
	(v) Other Current Financial Assets	229.28	205.02
	(b) Other Current Assets	-	-
	Sub Total Current Assets	2,126.39	2,144.75
	TOTAL ASSETS	2,266.16	2,279.33

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

Place : Mumbai
Date: 12th November, 2022



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Standalone Statement of Cash Flows as at 30th September, 2022

(Rs. in Lakh)

Sr. No.	Particulars	For the year ended	
		30.09.2022	31.03.2022
		Unaudited	Audited
A	Cash Flow From Operating Activities		
	Profit Before Tax	(56.90)	(84.16)
	Adjustments for:		
	Depreciation and amortisation expenses	13.22	16.99
	Finance Cost	-	23.49
	Short & Excess Written Back	-	-
	Other Income	-	-
	Dividend Income	-	-
	Operating Profit before Working Capital Changes	(43.68)	(43.67)
	Changes in Working Capital		
	Trade Receivables	115.24	(193.53)
	Inventories	(75.13)	(154.94)
	Loans & Advances	(0.60)	(31.16)
	Other current liabilities	43.71	(1,413.45)
	Other current Assets	(23.66)	(132.27)
	Taxes Paid (net)	-	-
	Net Cash Flow from/(used in) Operating Activities	15.88	(1,969.02)
B	Cash Flow From Investing Activities		
	Purchase of Property, Plant and Equipment	(18.40)	(93.32)
	Proceeds from Sale of Property, Plant and equipments	-	-
	Purchase of Investments	-	2.73
	Proceeds from sale of Investments	-	-
	Interest Received	-	-
	Loans & Advances	-	-
	Net Cash Flow From Investing Activities	(18.40)	(90.59)
C	Cash Flow from Financing Activities		
	Repayment of Long Term Borrowings	-	(131.43)
	Funds Borrowed during the year	-	-
	Proceeds From Issue of Equity Share Capital during the year	-	2,020.00
	Finance Costs	-	(23.49)
	Net Cash Flow from/ (used in) Financing Activities	-	1,865.08
	Net Increase/(Decrease) in Cash and Cash Equivalents	(2.52)	(194.54)
	Cash and Cash Equivalents as at the beginning of the period	3.52	198.05
	Cash and Cash Equivalents as at the end of the period	1.00	3.52

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

Place : Mumbai

Date: 12th November, 2022



Prince P Shah
Managing Director
DIN: 06680837