



MKRJ AND COMPANY

CHARTERED ACCOUNTANTS

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AUDITOR'S REPORT ON QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF OMANSH ENTERPRISES LIMITED PURSUANT TO REGULATION 33 OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

**To,
The Board of Directors,
Omansh Enterprises Limited**

We have audited the accompanying quarterly financial results of **Omansh Enterprises Limited** ("The Company") for the quarter ended 31st March, 2022 and the year to date result for the period 1st April 2021 to 31st March 2022 ("The Financial Statement"), being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.

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

- i. are presented in accordance with the requirements of Regulation 33 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 and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March, 2022 as well as the year to date results for the period from 01st April, 2021 to 31st March, 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143 (10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 results under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 of the Listing Regulations. 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 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

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

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

- Identify and assess the risks of material misstatement of the standalone 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.
- 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 system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- 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.
- 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.

**For MKRJ & Co.
Chartered Accountants
Firm Registration No.: 0030311N**

Mukesh
Kumar
Jain

Digitally signed by
Mukesh Kumar Jain
Date: 2022.05.30
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**Place: New Delhi
Date: 30/05/2022**

**Mukesh Kumar Jain
Partner
Membership No. 073972
UDIN: 22073972AJXWHD2024**

OMANSH ENTERPRISES LIMITED

Reg. Off.: Office No. 153, 1st Floor, Yardhman Premium Mall, Opp. Kali Mata, Deepali Chowk, Pitampura, Delhi - 110034

CIN: L21011DL1974PLC241646E, Email : omanshwork@gmail.com , WEBSITE :- WWW.OMANSHENTERPRISES.IN

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER ENDED & YEAR ENDED 31ST MARCH 2022

Rs. in Lakh

S. No.	Particulars	Quarter ended			Year ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations					
	(a) Gross Sales	0	32.36	178.24	32.36	188.23
	(b) Other Operating Income	60.72	7.50	314.86	327.34	317.92
	Total Revenue from operations	60.72	39.86	493.10	359.70	506.15
II	Other Income	0.00	0.00	17.82	5.88	17.82
III	Total Income(I + II)	60.72	39.86	510.92	365.58	523.97
IV	Expenses:					
	(a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of Stock in Trade	0.00	32.30	225.81	32.30	233.72
	(c) Changes in Inventories of Finished Goods, Work in Progress, and stock in Trade	0.00	-0.42	-22.80	-21.84	-22.80
	(d) Employee benefit expense	3.69	2.97	11.26	21.42	20.24
	(e) Finance Costs	0.10	0.02	5.55	0.00	7.57
	(e) Depreciation	0.90	0.90	0.01	3.34	0.01
	(f) Other Expenses	64.2	7.48	276.05	358.10	286.33
	Total Expenses (IV)	68.89	43.25	495.88	393.32	525.07
V	Profit/Loss before Exceptional Items & Tax (III-IV)	-8.17	-3.39	15.04	-27.74	-1.10
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	Profit/Loss before Tax (V-VI)	-8.17	-3.39	15.04	-27.74	-1.10
VIII	Tax expense	0.00	0.00	0.00	0.00	0.00
	Current Tax	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	0.00	0.00	0.00	0.00
IX	Profit/loss for the year (VII-VIII)	-8.17	-3.39	15.04	-27.74	-1.10
X	Other Comprehensive Income	-8.17	-3.39	15.04	-27.74	-1.10
XI	Total Comprehensive Income for the period	-8.17	-3.39	15.04	-27.74	-1.10
XII	Paid-up equity share capital(Face value)	355.00	355.00	355.00	355.00	355.00
XIII	Reserve Excluding Revaluation Reserve					
XIV	Basic/Diluted EPS (After Extraordinary Items) in Rs.	-0.23	-0.10	0.42	-0.78	-0.03

NOTES:

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 30th May, 2022.
2. The company does not have any exceptional items to report for the above period.
3. The figures of the previous period/year have been regrouped/reclassified, wherever considered necessary.
4. This statement is as per Regulation 33 of SEBI(Listing Obligations And Disclosure Requirements) Regulations, 2015.

On behalf of the Board Of Directors
For Omansh Enterprises Ltd.



Place: New Delhi
Date: 30th May, 2022

Omanah Enterprises Limited
Office No. 153, 1st Floor, Vardhman Premium Mall, Opp. Kali Mata, Pitampura, Delhi - 110034
CIN: L21011DL1974PLC241646E

Statement of Assets and Liabilities for the Quarter and year ended on 31/03/2022

Amount in Rs.

Standard Statement of Assets and Liabilities Particulars	As at March 31, 2022 Audited	As at March 31, 2021 Audited
ASSETS		
Non-current assets		
a) Property, plant and equipment	2,242,589.00	255,934.00
b) Capital work in progress		
c) Right of use assets		
d) Goodwill		
e) Other intangible assets		
Financial assets		
i) Investments	49,152,760.00	9,972,960.00
ii) Loans	104,722,835.00	51,551,872.00
iii) Other financial assets		
g) Deferred tax assets		
h) Non-current assets (net)		
i) Other non-current assets		
Total non-current assets	156,098,184.00	61,779,966.00
Current assets		
a) Inventories	2,322,130.00	2,280,314.00
Financial assets		
i) Investments		
ii) Trade receivables	13,570,219.00	31,408,312.00
iii) Cash & cash equivalent	58,605.00	1,382,365.00
iv) Other bank balances		
v) Loans		
vi) Other financial assets		
c) Current tax assets (Net)	35,622,444.00	5,657,323.00
d) Other current assets	31,573,396.00	40,729,334.00
Total current assets	37,484,284.00	44,050,346.00
TOTAL ASSETS	207,671,582.00	102,508,280.00
EQUITY AND LIABILITIES		
Equity		
a) Equity share capital	35,500,000.00	35,500,000.00
b) Other equity	(1,850,538.00)	923,209.00
Total equity	33,649,462.00	36,423,209.00
Liabilities		
Non-current liabilities		
Financial liabilities		
i) Borrowings	62,875,755.00	2,604,908.00
ii) Lease liabilities		
iii) Other financial liabilities		
b) Provisions		
c) Other non-current liabilities		
d) Deferred tax liabilities (net)		
Total non-current liabilities	62,875,755.00	2,604,908.00
Current liabilities		
Financial liabilities		
i) Borrowings		
ii) Trade payables		
a. Total outstanding dues of micro enterprises and small enterprises		
b. Total outstanding dues of creditors other than micro enterprises and small enterprises	50,441,038.00	60,873,612.00
iii) Other financial liabilities		
b) Provisions		
c) Other current liabilities	60,705,327.00	2,607,452.00
d) Current tax liabilities (Net)		
Total current liabilities	111,146,365.00	63,481,064.00
TOTAL EQUITY & LIABILITIES	207,671,582.00	102,508,280.00

As per our report of even date
For MKR J & Company
CHARTERED ACCOUNTANTS
FRN: 003631LN

Mukesh Kumar Jain
Partner
Membership No. 073972

For and on behalf of the Board of Directors

Rakesh Kumar
Director
DIN: 08913679

Saivinder Singh
Director
DIN: 08057583

Date: 30th May, 2022
Place: New Delhi

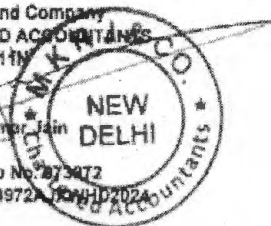
OMANSH ENTERPRISES LIMITED

CASH FLOW STATEMENT

PARTICULARS	31-03-2022	31-03-2021
A. Cash Flow From Operating Activities		
Net Profit before tax and extraordinary items (as per Statement of Profit and Loss)	(27,73,747.00)	(2,14,141.00)
Adjustments for non Cash/Non trade Items:		
Write of Assets		
Depreciation & Amortization Expenses	3,33,555.00	1,560.00
Operating Profit before Working Capital Changes Adjusted for:	(24,40,192.00)	(2,12,681.00)
Increase/(Decrease) in Creditors	(1,04,32,573.95)	3,96,27,991.00
Increase/(Decrease) in Other Current Liabilities	5,80,97,875.31	20,49,699.00
(Increase)/Decrease in Debtors	1,78,38,593.69	77,83,862.00
(Increase)/Decrease in Inventories	(41,815.23)	(22,80,314.00)
(Increase)/Decrease in Other Current Assets	(2,99,65,121.04)	(58,57,323.00)
Cash generated from Operations	3,54,98,958.78	4,15,23,915.00
Income Tax Paid/ Refund		
Net Cash Used in Operating Activities (A)	3,30,96,766.76	4,13,11,334.00
B. Cash Flow From Investing Activities		
Loans & Advances by parties		
Purchase of Fixed Assets	(23,21,110.03)	(2,56,594.00)
Investment	(3,91,60,699.58)	(19,57,060.00)
Cash Flow From Investing Activities (B)	(4,14,81,809.61)	(22,13,654.00)
C. Cash Flow From Financing Activities		
Proceeds of Borrowings	6,02,71,747.26	26,04,008.00
Loan Term Advances	(5,31,70,962.95)	(4,12,84,357.00)
D. Net Cash Used in Financing Activities (C)	71,00,784.33	(3,86,80,349.00)
E. Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(13,24,258.50)	4,17,331.00
F. Cash & Cash Equivalents at the beginning of period	13,82,865.00	9,65,534.00
G. Cash & Cash Equivalents at the end of period	58,806.50	13,82,865.00

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS
As per our report of even date

For MKRJ and Company
CHARTERED ACCOUNTANTS
FRM: 0030311M
Mukesh Kumar Jain
Partner
Membership No. 273472
UDIN: 22073972-2024



For and on behalf of the Board of Directors



Note:
1 The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI
2 Figures of Previous Year have been rearranged wherever necessary
3 Figures in brackets are Outflow