



**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



Date: 20/11/2024

To,
Department of Corporate Services,
BSE Limited,
Floor 25, P.J. Towers,
Dalal Street,
Mumbai-400 001

Scrip Code: 543400

Sub: Outcome of Board Meeting

Pursuant to the provisions of the Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at its meeting held today i.e. 20th November, 2024 inter alia, has taken the following decisions:-

1. Adoption of Un-Audited Financial Statement for the quarter and half year ended 30/09/2024 together with Limited Review Report thereon by the Statutory Auditors of the Company
2. Board Meeting Commenced at 3.00 p.m. and concluded on 4.00 p.m.

This is for your kind information and records.

Thanking You,

Yours Faithfully

FOR OMNIPOTENT INDUSTRIES LIMITED

**(PRINCE PRATAP SHAH)
MANAGING DIRECTOR
DIN NO. 06680837**



+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

OMNIPOTENT INDUSTRIES LIMITED

(formerly known as Omnipotent Industries Private Limited)

CIN: L74999MH2016PLC285902

Regd. Office: 1/11, DamjiNenshi Wadi, Station Road, Bhandup West, Mumbai City- MH 400078 IN

Corporate Office: 1/11, DamjiNenshi Wadi, Station Road, Bhandup West, Mumbai City- MH 400078 IN

Mobile No.: +91-9448281224; Email: info@omnipotent.co.in ; Website:omnipotent.co.in



Statement of unaudited Standalone Financial Results for the half yearly and year ended 30th September 2024

(Rs. in Lakh, except EPS)

Sr. No.	Particulars	Half Yearly			Year ended	Year ended
		30.09.2024	31.03.2024	30.09.2023	30.09.2024	31.03.2024
		Unaudited (refer note 4)	Audited (refer note 4)	Unaudited	Unaudited	Audited
1	Revenue from Operations	1,386.74	1,956.63	1,403.58	1,386.74	3,360.21
2	Other Income	0.09	61.21	39.86	0.09	101.07
3	Total Income (1+2)	1,386.83	2,017.84	1,443.44	1,386.83	3,461.28
4	Expenses					
	Cost of Consumption	1,367.34	1,916.90	1,341.71	1,367.34	3,258.61
	a) Employee Benefit Expenses	31.76	27.57	13.02	31.76	40.59
	b) Finance Costs	-	-	-	-	-
	c) Depreciation and Amortization Expenses	15.23	15.71	23.99	15.23	39.70
	d) Other Expenses	40.70	53.58	54.84	40.70	108.42
	Total Expenses	1,455.03	2,013.76	1,433.56	1,455.03	3,447.32
5	Profit before exceptional items and tax (3-4)	(68.20)	4.08	9.88	(68.20)	13.96
6	Exceptional items	-	-	-	-	-
7	Profit / (Loss) before tax (5-6)	(68.20)	4.08	9.88	(68.20)	13.96
8	Tax Expense					
	a) Current tax	-	-	-	-	-
	Less: MAT credit availed	-	-	-	-	-
	b) Deferred tax	(0.42)	(0.14)	(1.56)	(0.42)	(1.70)
	c) Taxation relating to earlier years	-	-	-	-	-
	Total Tax	(0.42)	(0.14)	(1.56)	(0.42)	(1.70)
9	Net Profit / (Loss) for the period (7-8)	(67.78)	4.22	11.44	(67.78)	15.66
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)	(67.78)	4.22	11.44	(67.78)	15.66
XIII	Net Profit/ (Loss) for the period					
12	Paid-up equity share capital (Face Value of ₹ 10/- each)	605.00	605.00	605.00	605.00	605.00
13	Earnings per equity share					
	(i) Basic earnings per share (Rs.)	(1.12)	0.07	0.19	(1.12)	0.26
	(ii) Diluted earnings per share (Rs.)	(1.12)	0.07	0.19	(1.12)	0.26

Notes:

1. The above un audited results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 20th November 2024.
2. The above results have been prepared on the basis of the unaudited half yearly financial statements for the year ended 30th September, 2024 and the unaudited interim financial statements 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 Thursad 20th November, 2024. The statutory auditor has given limited reviewed on these results.
3. The figures for the half year and year ended 30th September 2023 and 31st March 2024 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.
4. 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.
5. Unaudited Standalone Statement of Cash Flows is attached in Annexure A
6. During the period, Kandla plant was not in operation, depreciation charged as per regular rates as specified under Companies Act, 2013.
7. Company has increased employees for marketing and joint venture operation, so employees Cost increased during the reporting period.
8. Company has invested Rs. 212.65 Lacs in Divyesh Gems Pvt Ltd., Rs. 25 Lacs in Ninay Lifescience, Rs. 234.38 Lacs in Selza Alloys Pvt Ltd. and Rs. 39.47 Lacs in S S Metal, company is in process of starting operation and legal formalities.
9. In current year company has received show cause notice from GST department and waiting for personal hearing date for final submission from the company end. The company has paid GST under DRC 3 amounting to Rs. 132 Lacs in a good faith and reported as non-current assets in FS. As the matter under legal dispute, out come of GST liabilities are not possible to work out, so no provision made during the year.

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



Prince P Shah

Prince P Shah
Managing Director
DIN: 06680837

Place : Mumbai
Date: 20/11/2024

OMNIPOTENT INDUSTRIES LIMITED
(formerly known as Omnipotent Industries Private Limited)
CIN: L74999MH2016PLC285902



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Mobile No.: +91-9448281224; Email: info@omnipotent.co.in ; Website:omnipotent.co.in
Standalone Statement of Assets and Liabilities as at 31st March, 2024

(Rs. in Lakh)

Sr. No	Particulars	As at 30.09.2024	As at 31.03.2024
		Unaudited	Audited
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant & Equipments, Vehicles	184.25	200.88
	(b) Financial Assets		
	(i) Investments	516.38	-
	(ii) Non Current Financial Assets	7.96	-
	(c) Deferred Tax Assets (Net)	-	-
	(d) Income Tax Assets (net)	-	-
	Sub Total Non - Current Assets	708.59	200.88
2	Current Assets		
	(a) Financial Assets		
	(i) Trade Receivable	1,377.65	1,823.34
	(ii) Inventory	63.85	64.83
	(iii) Investments	-	-
	(iv) Cash and Bank Balances	25.97	20.31
	(v) Other Current Financial Assets	163.69	199.29
	(b) Other Current Assets	0.83	-
	Sub Total Current Assets	1,631.99	2,107.77
	TOTAL ASSETS	2,340.58	2,308.65
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Share Capital	605.00	605.00
	(b) Other Equity	1,455.96	1,523.75
	Sub Total Equity	2,060.96	2,128.75
2	Liabilities		
	(a) Financial Liabilities		
	(i) Non current Borrowings	-	-
	(ii) Current Borrowings	23.00	23.00
	(iii) Trade payables	206.14	110.83
	- Total O/s due to MSME	-	-
	- Total o/s other than MSME	206.16	110.83
	(iv) Other Financial Liabilities	-	-
	(b) Other Current Liabilities	-	-
	(c) Provisions	47.73	42.93
	(d) Non Current Liabilities	-	-
	(e) Deferred Tax Liability (Net)	2.74	3.15
	Sub Total Liabilities	279.63	179.91
	TOTAL EQUITY AND LIABILITIES	2,340.58	2,308.65

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



Prince P Shah

Prince P Shah
Managing Director
DIN: 06680837

Place : Mumbai
Date: 30/05/2024

Notes:

Company has invested Rs. 212.65 Lacs in Divyesh Gems Pvt Ltd., Rs. 25 Lacs in Ninay Lifescience, Rs. 234.38 Lacs in Selza Alloys Pvt Ltd. and Rs. 39.47 Lacs in S S Metal, company is in process of starting operation and legal formalities.

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**Standalone Statement of Cash Flows for the year ended 31st March, 2024**

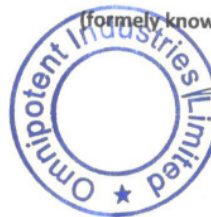
Annexure - A

(Rs. in Lakh)

Sr. No.	Particulars	For the year ended	
		30.09.2024	31.03.2023
		Unaudited	Audited
A	Cash Flow From Operating Activities		
	Profit Before Tax	(67.78)	13.96
	Adjustments for:		
	Depreciation and amortisation expenses	15.23	39.71
	Finance Cost	0.41	0.28
	Short & Excess Written Back	-	-
	Other Income	-	-
	Dividend Income	-	-
	Operating Profit before Working Capital Changes	(52.14)	53.95
	Changes in Working Capital		
	Trade Receivables	445.69	(78.67)
	Inventories	0.98	151.85
	Loans & Advances	18.35	0.74
	Other current liabilities	99.69	(13.84)
	Other current Assets	4.43	(1.46)
	Taxes Paid (net)	(0.83)	-
	Net Cash Flow from/(used in) Operating Activities	516.17	112.56
B	Cash Flow From Investing Activities		
	Purchase of Property, Plant and Equipment	(2.45)	(136.97)
	Proceeds from Sale of Property, Plant and equipments	3.85	7.69
	Purchase of Investments	(511.50)	(4.88)
	Proceeds from sale of Investments	-	-
	Interest Received	-	-
	Loans & Advances	-	-
	Net Cash Flow From Investing Activities	(510.10)	(134.15)
C	Cash Flow from Financing Activities		
	Repayment of Long Term Borrowings	-	-
	Funds Borrowed during the year	-	-
	Proceeds From Issue of Equity Share Capital during the year	-	-
	Finance Costs	(0.41)	(0.28)
	Net Cash Flow from/ (used in) Financing Activities	(0.41)	(0.28)
	Net Increase/(Decrease) in Cash and Cash Equivalents	5.66	(21.87)
	Cash and Cash Equivalents as at the beginning of the period	20.31	42.17
	Cash and Cash Equivalents as at the end of the period	25.97	20.31

For Omnipotent Industries Limited

(formerly known as Omnipotent Industries Limited)



Prince P Shah
 Managing Director
 DIN: 06680837

Place : Mumbai
 Date: 20/11/2024

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-2024 to 30-Sep-2024 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-2024 and for the period from 01-Apr-2024 to 30-Sep-2024 ("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 -390009.

✓ Surat
408, 4th Floor, Ratna Sagar Apartment, Nr. Varacha Police Station, Mini Bazar, Varacha Road, 395006.

✓ Mumbai
501 & 502, 5th Floor, Umerji House, Above Bank Of Baroda, Telly Gully, Andheri East-400069.

✓ Delhi
A-2 Fourth Floor, Shree Ram Palace, Noida Sec, 27-201301

✓ Chennai
F-3, 99/37, Shrean SS Jayam Apartment, Bazullah Road, T Nagar, 600017.

✓ Rajkot
406, Sadhana Downtown, Opp. Gandhi Museum, Jawahar Road, 360001.



Matter of Emphasis :

1. The half yearly unaudited financial results include the results for the period ended 30 September 2024 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the half yearly of the current financial year.
2. The Director Mr. Punitkumar Popat has resigned from his directorship on 15th May, 2023 after the closure of business hours. Further Regular Company Secretary of the company Ms. Neha Prajapati has resigned on 23rd December, 2023 after business hours, due to her pre occupancies and personal reasons, Company has appointed Mr. Daivalkumar Chauhan on 9th March 2024 as regular Company Secretary and B. R. Pancholi & Co. as Internal Auditor Firm, during the F.Y. 2024-25.
3. In current year, company has received show cause notice from GST department and waiting for personal hearing date for final submission from the company end. The company has paid GST under DRC 3 amounting to Rs. 132 Lacs in a good faith and reported as non-current assets in FS. As the matter under legal dispute, outcome of GST liabilities is not possible to work out, so no provision made during the year.
4. The debtors outstanding more than 180 days amounting to Rs. 523.38 Lacs and advance to suppliers Rs. 873.29 Lacs are unpaid since long time, as informed to us that, due to GST survey and notices to said debtors, debtors have held payments under protest that, they may attract GST payment liabilities and amount of liabilities are not aware, so they have hold entire outstanding amount and said amounts were unpaid as on date.
5. The Company is in process of scrutiny and rectification of various old debtors and creditors accounts as proposed by Internal auditor in Internal Auditor reports for half year ended on 30th September 2024.
6. The Company has invested Rs. 212.65 Lacs in Divyesh Gems Pvt Ltd., Rs. 25 Lacs in Ninay Lifescience, Rs. 234.38 Lacs in Selza Alloys Pvt Ltd. and Rs. 39.47 Lacs in S S Metal, company is in process of execution of legal agreements.
7. During the year ended 31st March, 2024 Promoter and directors have diluted shares holding, namely Mr. Punit Popat 4,10,000 shares of and Mr. Prince 6,02,000 shares respectively sold in open market for business betterment.

For A R P A N & Associates LLP
(formerly known as A Yadav & Associates LLP)
Chartered Accountants
FRN: 129725W/W100686



CA Arvind K. Yadav
Partner
Membership No: 047422

Place: Vadodara

Date: 20-Nov-2024

UDIN: 24047422BKBLMF2667



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An ISO 14001:2015
ISO 9001:2015
Certified Company

Date: 20/11/2024

To,
Department of Corporate Services,
BSE Limited,
Floor 25, P.J. Towers,
Dalal Street,
Mumbai-400 001

Scrip Code: 543400

Subject: Declaration in respect of Audit Report with an Unmodified Opinion for the Financial Year ended 31st March, 2024.

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby declare that the Statutory Auditors, M/s. **ARPAN & Associates LLP**, Chartered Accountants, Vadodara (Firm Registration No.: **129725W/W100686**) has submitted the Limited Review Report for Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2024 with an unmodified opinion.

This is for your kind information and records.

Thanking You,

Yours Faithfully

FOR OMNIPOTENT INDUSTRIES LIMITED

**(PRINCE PRATAP SHAH)
MANAGING DIRECTOR
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