

- # 001, B-7/107-A, GF, Safdarjung Enclave Extension, **NEW DELHI** 110 029
- # 13-14, Office Block, 3rd Floor, MGF Metropolis, M G Road, **GURGAON** 122 002
- # 404, Metro Avenue, Andheri Kurla Road, W.E.H. Metro Station, Chakala, Andheri (E), **MUMBAI** 400 059
 - J P Road, Bilasipara, District Dhubri, **ASSAM** 783 348
- #01-20, 5 Rhu Cross Tangjong Rhu, **Singapore** 437 434

Limited Review Report on unaudited standalone financial results of Omansh Enterprises Limited for the quarter ended September 30, 2025 and six month period ended on September 30, 2025, pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Omansh Enterprises Limited

We have reviewed the accompanying statement of unaudited Standalone unaudited financial results of **Omansh Enterprises Limited** ("the Company") for the quarter ended September 30, 2025 and six months period ended September 30, 2025 ("the Statement").

This statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. The standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. 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 could become aware of all significant matters that might be identified in audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the aforesaid accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the companies Act 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended), including the manner in which it is to be disclosed or that it contains any material misstatement.

For Singhi Chugh & Kumar

Chartered Accountants

FRN - 013613N



Harsh Kumar

Partner

Membership No.- 088123

UDIN: 25088123BMJAOE2782

Place: New Delhi

Date: October 31, 2025

Standalone Un-Audited Statement of Financial Results

S.No.	Particulars	Three Months Ended			Six Months Ended			Previous Year Ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025	
A	Starting Date of Reporting Period	01-07-2025	01-04-2025	01-07-2024	01-04-2025	01-04-2024	01-04-2024	
B	Ending Date of Reporting Period	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025	
C	Whether Results are Audited or Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
D	Nature of Report Standalone or Consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone	
1. Revenue from Operations								
i)	Net Sales/Income from Operation (Net of taxes)	-	-	-	-	-	-	
ii)	Other Income	-	-	-	-	-	12.28	
	Total Income from Operation (Net)	-	-	-	-	-	12.28	
2. Expenses								
a)	Cost of Material Consumed	-	-	-	-	-	-	
b)	Change in Inventories	-	-	-	-	-	-	
c)	Employee Benefit Expenses	-	-	0.90	-	1.50	2.10	
d)	Finance Cost	-	-	-	-	-	11.61	
e)	Depreciation and amortisation expenses	-	-	-	-	-	-	
f)	Installation cost	-	-	-	-	-	-	
g)	Other Expenditure	10.74	-	9.50	10.74	9.60	17.83	
	Total Expenses	10.74	-	10.40	10.74	11.10	31.54	
3	Profit/(Loss) Before Exceptional & Extra Ordinary Items and Tax (1-2)	(10.74)	-	(10.40)	(10.74)	(11.10)	(19.26)	
4	Exceptional Items	-	-	-	-	-	-	
	Extraordinary Items	-	-	-	-	-	-	
	Prior period expenses	-	-	-	-	-	-	
5	Profit / (Loss) Before Tax (3+4)	(10.74)	-	(10.40)	(10.74)	(11.10)	(19.26)	
6	Tax Expense/Adjustments	-	-	-	-	-	-	
	(a) Current Tax	-	-	-	-	-	-	
	(b) Prior period tax adjustments	-	-	-	-	-	-	
	(c) Deferred Tax	-	-	-	-	-	-	
7	Net Profit/(Loss) For the Period (5±6)	(10.74)	-	(10.40)	(10.74)	(11.10)	(19.26)	
8	Weighted Average Number of Equity Shares	15,130,747	-	4,952,381	15,130,747	4,952,381	5,028,007	
9	Earnings Per Equity Share *							
	(a) Basic	(0.07)	-	(0.21)	(0.07)	(0.22)	(0.38)	
	(b) Diluted	(0.07)	-	(0.20)	(0.07)	(0.21)	(0.36)	

* The EPS is not annualized for the half yearly results.



(Handwritten signature)

OMANSH ENTERPRISES LIMITED

490, WeWork, Eldeco Centre, Block A, Shivalik Colony, Malviya Nagar, South Delhi, New Delhi, Delhi, 110017

CIN: L01100DL1974PLC241646

Standalone Un-Audited Statement of Assets and Liabilities

(₹ in lakh except per share data)

Particulars	Half Year Ended September 30, 2025	Year to Date March 31, 2025
Starting Date of Reporting Period	01-04-2025	01-04-2024
Ending Date of Reporting Period	30-09-2025	31-03-2025
Whether results are Audited or Unaudited	Unaudited	Audited
Nature of Report Standalone or Consolidated	Standalone	Standalone
1 ASSETS	As at September 30, 2025	As at March 31, 2025
(1) Non - current assets		
(A) Property, Plant and Equipment	-	-
(B) Non Current Investment	-	-
(C) Financial assets		
(i) Investments	80.15	80.15
(ii) Loans	237.69	237.69
(D) Deferred tax assets (net)	-	-
(E) Long terms loan and advances	-	-
(F) Other non - current assets	-	-
Total Non Current Assets	317.84	317.84
(2) Current assets		
(A) Inventories	-	-
(B) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	31.67	31.67
(iii) Cash and cash equivalents	58.43	0.62
(C) Other current assets	0.03	-
Total Current Assets	90.13	32.29
Total Assets	407.96	350.13
2 EQUITY AND LIABILITIES		
1. Equity		
(A) Equity Share capital	355.56	355.56
(B) Other equity	(140.22)	(129.48)
	215.34	226.08
2. Liabilities		
(ii) Non-current Liabilities		
(A) Financial liabilities		
(i) Borrowings	178.00	114.00
(ii) Lease Liabilities	-	-
(iii) Other Financial Liabilities	-	-
(B) Deferred Tax Liability (net)	-	-
Total Non Current Liabilities	178.00	114.00
(iii) Current Liabilities		
(A) Financial liabilities		
(i) Short Term Borrowings	-	-
(ii) Trade payables	14.05	9.57
(iii) Other financial liabilities	-	-
(B) Other Current Liabilities	0.57	0.47
(C) Short-term Provisions	-	-
Total Current Liabilities	14.62	10.05
Total Equity & Liabilities	407.96	350.13



[Handwritten signature]

[Handwritten signature]

OMANSH ENTERPRISES LIMITED		
490, WeWork, Eldeco Centre, Block A, Shivalik Colony, Malviya Nagar, South Delhi, New Delhi, Delhi, 110017		
CIN: L01100DL1974PLC241646		
Standalone Un-audited Statement of Cash Flows		
(₹ in lakh except per share data)		
Particulars	Half Year Ended	Year Ended
	September 30, 2025	March 31, 2025
Starting Date of Reporting Period	01-04-2025	01-04-2024
Ending Date of Reporting Period	30-09-2025	31-03-2025
Whether results are Audited or Unaudited	Unaudited	Audited
Nature of Report Standalone or Consolidated	Standalone	Standalone
Cash flows from operating activities:		
Profit/(Loss) before tax & extraordinary items	(10.74)	(19.26)
Profit before tax	-	-
Adjustment to reconcile profit before tax to net cash flows	-	-
Depreciation and amortisation expense	-	-
Interest expense	-	-
Interest Income	-	-
Operating profit before working capital changes	(10.74)	(19.26)
Movements in working capital :		
Increase / (decrease) in Trade payables	4.48	7.45
Increase / (decrease) in other current liabilities	0.10	(3.60)
Decrease / (increase) in Trade receivables	-	91.68
Decrease / (increase) in other current assets	-	3.70
Adjustments for other financial assets, current	-	(116.73)
Decrease / (increase) in other current assets	(0.03)	-
Cash generated from / (used in) operations	(6.19)	(36.76)
Taxes Paid	-	-
Cash flow before adjustment of extra ordinary items	(6.19)	(36.76)
Extra ordinary item	-	-
Net cash flow from/ (used in) operating activities (A)	(6.19)	(36.76)
Cash flows from investing activities		
Proceeds from sale of fixed assets	-	-
Purchase of fixed assets	-	-
Net cash flow from/ (used in) investing activities (B)	-	-
Cash flows from financing activities		
Proceeds from issuing shares	-	95.00
(Repayment)/Proceeds of short-term borrowings- net	64.00	(63.29)
Net cash flow from/ (used in) in financing activities (C)	64.00	31.71
Net increase/(decrease) in cash and cash equivalents (A + B + C)	57.81	(5.05)
Cash and cash equivalents at the beginning of the year	0.62	5.67
Cash and cash equivalents at the end of the year	58.43	0.62
Components of cash and cash equivalents		
Cash on hand	0.36	0.36
With banks- on current account	58.07	0.26
-Fixed deposit with maturity period of less than 3 months	-	-
Total cash and cash equivalents	58.43	0.62





Chugh *Singhi*

OMANSH ENTERPRISES LIMITED
490, Wazirpur, Eldhoo Centre, Block A, Shivalik Colony, Malviya Nagar, South Delhi, New Delhi, Delhi, 110017
CIN: L01100DL1974PLC241646
Standalone Un-Audited Statement of Financial Results

Notes on Standalone Financial Results :

- 1 The Unaudited Standalone Financial Results for the half-yearly period ended on September 30, 2025, have been reviewed and recommended by the Audit Committee. These results were subsequently approved by the Board of Directors of the Company during their respective meetings held on October 31, 2025.
- 2 The Statutory auditors of the company have carried out limited review of these results and the unaudited standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in the Relevant Accounting Standard prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and the terms of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.
- 3 The Corporate Insolvency Resolution Process (CIRP) was initiated by the Hon'ble National Company Law Tribunal (NCLT), New Delhi Bench, vide its order dated January 31, 2023 against the Company. Subsequently, the Hon'ble NCLT, New Delhi Bench, vide its order dated February 29, 2024 approved and sanctioned the resolution plan (hereinafter referred to as "the Approved Plan").
The Company has not charged interest on loans amounting to ₹237.69 Lakhs as required u/s 186 of Companies Act, 2013 and management has confirmed that all assets reflected in the balance sheet are realisable and recoverable.
- 4 Pursuant to the Share Purchase Agreement (SPA) dated June 10, 2025 and in compliance with the provisions of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, the acquirers have made a Public Announcement for an Open Offer to acquire up to 44,03,007 equity shares of ₹2 each, representing 25.12% of the fully paid-up voting equity share capital of the Company, at an offer price of ₹2 per share.
The Open Offer process is being carried out in accordance with SEBI regulations and necessary filings/disclosures have been made with the stock exchange(s) and SEBI. The offer is currently in process.
- 5 Previous Year / Period figures have been recasted/regrouped/reclassified wherever considered necessary to make it comparable with the current period.

For and on behalf of Board of Directors of
OMANSH ENTERPRISES LIMITED

 Avnish Jindal
 Director
 DIN - 022931188


 Piyush Gupta
 Director
 DIN - 02174857

