PIPAN OILS LTD.

(formerly Omansh Enterprises Ltd.)

PIPAN

Date: 14th August 2026

To
The Listing Department
BSE Limited,
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai, Maharashtra — 400001

SUB: UNAUDITED FINANCIAL RESULTS PURSUANT TO REGULATION 33 OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (LODR) REGULATIONS, 2015

(SCRIP CODE: 538537)

Respected Sir/Ma'am,

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors at their meeting held today, i.e. Friday, 14th August 2026 at 11:00 am through video conferencing and concluded at 01:10 pm has inter alia considered and approved the following:

1) **The Unaudited Financial Results (Standalone) for the Quarter ended 30th June 2026 in pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Enclosed as Annexure- I**

2) **Limited Review Report on Unaudited Financial Results (Standalone) of the Company for the quarter ended on 30th June 2026**

The meeting of the Board of Directors commenced at 11.00 A.M. and concluded at 01.10 P.M.

This is for your information and record.

Thanking You
Yours Faithfully,

For PIPAN OILS LIMITED
(Formerly known as Omansh Enterprises Limited)

Muskan
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Date: 2026.08.14 13:27:57 +05'30'

Muskan
Company Secretary and Compliance Officer
Mem. No. A76303
Reg. Office: 2E, 2nd Floor, M6 Uppal Plaza
Jasola Vihar, South Delhi, New Delhi 110025

Encl: a/a

Limited Review Report on Unaudited Financial Results of Pipan Oils Limited (Erstwhile Omansh Enterprises Limited) for the quarter ended June 30, 2026 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 Pipan Oils Limited
(Erstwhile Omansh Enterprises Limited)

We have reviewed the accompanying statement of unaudited financial results of **Pipan Oils Limited** (Erstwhile Omansh Enterprises Limited) ('the Company') for the quarter ended June 30, 2026 ("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 LLP
Chartered Accountants
FRN – 013613N/N500504

Harsh Kumar
Digitally signed by Harsh Kumar
Date: 2026.08.14 13:10:09 +05'30'

Harsh Kumar
Partner
Membership No.- 088123
UDIN: 26088123WLHNCJ2748
Date: 14 August 2026

PIPAN OILS LIMITED (Erstwhile Omansh Enterprises Limited)

2E, 2nd Floor, M6 Uppal Plaza, Jasola Vihar, Jamia Nagar, South Delhi, New Delhi,

CIN: L06100DL1974PLC241646

Unaudited Statement of Financial Results

(₹ in lakh except per share data)

S.No.		Particulars	Three Months Ended			Previous Year Ended
			30 June 2026	31 March 2026	30 June 2025	31 March 2026
A		Starting Date of Reporting Period	01-04-2026	01-01-2026	01-04-2025	01-04-2025
B		Ending Date of Reporting Period	30-06-2026	31-03-2026	30-06-2025	31-03-2026
C		Whether Results are Audited or Unaudited	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1. Revenue						
	i)	Revenue from Operation	-	-	-	-
	ii)	Other Income	-	-	-	-
		Total Income	**-**	**-**	**-**	**-**
2. Expenses					-	
	a)	Cost of Material Consumed	-	-	-	-
	b)	Change in Inventories	-	-	-	-
	c)	Employee Benefit Expenses	47.45	-	-	-
	d)	Finance Cost	-	-	-	-
	e)	Depreciation and amortisation expenses	-	-	-	-
	f)	Other Expenditure	19.11	69.04	-	85.80
		Total Expenses	**66.56**	**69.04**	**-**	**85.80**
3		**Profit/(Loss)Before Exceptional and Tax (1-2)**	**(66.56)**	**(69.04)**	**-**	**(85.80)**
4		Exceptional Items	-	120.96	-	120.96
5		**Profit / (Loss) Before Tax (3±4)**	**(66.56)**	**(190.00)**	**-**	**(206.76)**
6		**Tax Expense/Adjustments**			-	-
		(a) Current Tax	-	-	-	-
		(b) Prior period tax adjustments	-	-	-	-
		(c) Deferred Tax	-	-	-	-
7		**Net Profit/(Loss) For the Period (5±6)**	**(66.56)**	**(190.00)**	**-**	**(206.76)**
8		**Other Comprehensive Income**				
		(A) (i) Items that will not be reclassified to statement of profit and loss	-	-	-	-
		(A) (ii) Income tax related to items that will not be reclassified to statement of profit and loss	-	-	-	-
		(B) (i) Items that will be reclassified to statement of profit and loss	-	-	-	-

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Unaudited Statement of Financial Results						
		(B) (ii) Income tax related to items that will be reclassified to statement of profit and loss	-	-	-	-
		Total Other Comprehensive income for the period, net of tax	-	-	-	-
9		**Total Comprehensive income for the period**	**(66.56)**	**(190.00)**	-	**(206.76)**
10		Weighted Average Number of Equity Shares	17,528,007	15,130,747	5,028,007	15,130,747
11		**Earnings Per Equity Share ***				
		(a) Basic	(0.38)	(1.26)	-	(1.37)
		(b) Diluted	(0.38)	(1.26)	-	(1.37)

* The EPS is not annualized for the quarter ended results.

PIPAN OILS LIMITED (Erstwhile Omansh Enterprises Limited)
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CIN: L06100DL1974PLC241646
Unaudited Statement of Financial Results

Notes on Standalone Financial Results :

1. The Unaudited Standalone Financial Results for the three months ended on June 30,2026, 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 14 August 2026.

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 Indian Accounting Standard prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules there under and the terms of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

3. During the period under review, the Company entered into a Farm-in Agreement to acquire a 90% Participating Interest in the Dipling Cluster (DSF - 2016 Block) from the seller consortium comprising M/s Ramayna Ispat Private Limited, M/s Duggar Fiber Private Limited, M/s BDN Enterprises Private Limited, and M/s Mahendra Infratech Private Limited for a lump-sum consideration of ₹13.10 Crores toward physical assets and a 7.5% Sellers Revenue Share on production.

   The transfer of participating interest in the Dipling asset is subject to necessary approvals from the Directorate General of Hydrocarbons (DGH) and shareholders, as applicable.

4. In terms of the Approved Plan, an Inter-Corporate Deposit (ICD) amounting to ₹262 Lakhs to be infused for the purpose of expansion and business development. However, based on the review of the financial records of the Company, as on June 30, 2026, the management has introduced ₹ 142.61 Lakhs by way of an interest-free unsecured loan to the company.

5. During the quarter ended June 30, 2026, the Company had applied for reclassification of M/s Raconteur Granite Limited (holding 5,00,000 Equity Shares / 2.85%) from 'Promoter/Promoter Group' category to 'Public' category. The same has been approved by BSE Limited vide its letter No. LIST/COMP/SJ/156/2026-27 dated August 04, 2026.

6. Pursuant to the order passed by National Company Law Tribunal (NCLT), Principal Bench, New Delhi, on February 29, 2024, the resolution applicant was required to re-commence the operations full-fledged after taking over the corporate debtor i.e. the Pipan Oils Limited ("Erstwhile Omansh Enterprises Limited"). However, the commercial operations of the Company have not yet resumed due to ongoing transitionary activities.

   Further, as the operations of the company have been taken over by new management w.e.f. 22 August 2025, i.e., the Management Transfer Date, the current management is working on resuming its operations for dealing in minerals and natural gas, petroleum and all other forms of solid, liquid and gaseous hydrocarbons and other minerals.

7. 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

PIPAN OILS LIMITED
(Erstwhile Omansh Enterprises Limited)

For PIPAN OILS LIMITED

Director

Avnish Jindal	Piyush Gupta
Director	Director
DIN - 02293188	DIN - 02174867