OMKAR SPECIALITY CHEMICALS LIMITED

Registered Office:- Mahalasa Narayani, Ganesh Chowk, Manjarli, Badlapur (East), Thane – 421503, Maharashtra
CIN: L24110MH2005PLC151589
Email:- omkar@kshitijpolyline.co.in Web:- www.omkarchemcicals.com Mobile:- +91 90818 72449

7th Aug'26

To, The Bombay Stock Exchange Limited	To, The National Stock Exchange Limited
1st Floor, New Trading Ring, PJ Tower, Dalal Street, Mumbai - 400 001	Exchange Plaza, Bandra – Kurla Complex, Bandra East, Mumbai – 400 059
Script Code: 533317	
Script Name: OMKARCHEM	**NSE Symbol: OMKARCHEM**

Sub: Outcome of Board Meeting held on 07th of August,2026 under Regulation 30 & 33 of the Securities and Exchange Board of India (Listing obligation and Disclosure Requirements) Regulation,2015 as amended (the "LODR Regulations").

Dear sir/ Ma'am,

Pursuant to the provisions of Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), we wish to inform you that the meeting of the Board of Directors of **Omkar Speciality Chemicals Limited** was held today, i.e., **07th Of August,2026**, of the Company. The meeting commenced at **03:00 P.M** and concluded at **04:00 P.M**.

The Board of Directors, after due deliberations, inter alia, considered and approved the following matters:

1. Unaudited Financial Statements of the Company for the quarter September-2022, December 2022 and Audited Financial Statements for the year ended on March 31, 2023.
2. Unaudited Financial Statements of the Company for all the quarter and Audited Financial Statements for the year ended on March 31, 2024.
3. Unaudited Financial Statements of the Company for all the quarter and Audited Financial Statements for the year ended on March 31, 2025.

Enclosures
The following documents are enclosed:
1. Standalone Unaudited Financial Results for all pending quarters and half years.
2. Standalone Audited Financial Results for FY 2022-23, FY 2023-24 and FY 2024-25.
3. Independent Auditor's Reports on the Annual Financial Statements for FY 2022-23, FY 2023-24 and FY 2024-25.

The aforementioned information is also being made available on the Company's website at www.omkarchemicals.com

Kindly take the above information on record.
Thanking you.
For Omkar Speciality Chemicals Limited

MAHENDRA KUMAR JAIN
Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.07 15:37:34 +05'30'

Mahendra Kumar Jain
Additional Director
DIN: 09765526

OMKAR SPECIALILTY CHEMICALS LIMITED

REGD. OFFICE : Mahalasa Narayani, Ganesh Chowk, Manjarli, Badlapur (East), Thane – 421503, Maharashtra

E mail : : info@omkarchemicals.com

Website : : www.omkarchemicals.com

CIN : L2411OMH2005PLC151589

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2022

(Rs. in Lakhs)

S. No.	Particulars	3 Months ended	3 Months ended	3 Months ended	6 Months ended	6 Months ended	Year ended
		(30/09/2022)	(30/06/2022)	(30/09/2021)	(30/09/2022)	(30/09/2021)	(31/03/2022)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	116.50	373.69	423.10	490.19	1159.26	2,298.25
2	Other Income	1.30	12.15	72.22	13.45	73.29	96.35
3	**Total Income (1+2)**	**117.81**	**385.84**	**495.32**	**503.65**	**1233.18**	**2,394.60**
4	**Expenses:**						
(a)	Cost of materials consumed	61.85	239.33	324.13	301.18	866.72	1,674.87
(b)	Changes in inventories of finished goods, work-in-progress & Stock-in-Trade	-	14.02	20.15	14.02	30.39	-4.85
(c)	Employee benefits expense	30.86	62.84	74.52	93.70	151.26	290.15
(d)	Finance costs	51.23	169.02	148.60	220.25	292.04	607.14
(e)	Depreciation and amortization expense	24.56	38.57	46.75	63.13	93.88	178.78
(f)	Other expenses	139.36	152.22	236.89	291.58	382.97	909.04
	Total Expenses (a to f)	**307.86**	**676.00**	**851.04**	**983.86**	**1,817.32**	**3,655.13**
5	**Profit / (Loss) before tax (3-4)**	**-190.06**	**-290.16**	**-355.72**	**-480.22**	**-584.14**	**-1,260.53**
6	**Tax Expenses**						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
7	**Profit / (Loss) for the period (5-6)**	**-190.06**	**-290.16**	**-355.72**	**-480.22**	**-584.14**	**-1,260.53**
8	**Other Comprehensive Income**						
(i)	Items that will not be reclassified to profit or loss	-	-9.52	-3.01	-9.52	11.09	-10.74
(ii)	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income		**-9.52**	-3.01	-9.52	11.09	-10.74
9	**Total Comprehensive Income for the period (7-8)**	**-190.06**	**-299.68**	**-358.73**	**-489.74**	**-584.14**	**-1,271.27**
10	**Paid up equity share capital (Face value : Rs.10 per share)**	**2,057.80**	**2,057.80**	**2,057.80**	**2,057.80**	**2,057.80**	**2,057.80**
11	**Other equity**						**-19,162.64**
12	**Earning Per Share (of Rs.10 each)**						
a)	Basic (Not annualized)	-0.92	-1.41	-1.73	-2.33	-2.84	-6.13
b)	Diluted (Not annualized)	-0.92	-1.41	-1.73	-2.33	-2.84	-6.13

For Omkar Specialty Chemicals Limited

MAHENDRA KUMAR JAIN

Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.07 14:56:45 +05'30'

Mahendra Kumar Jain

Director

DIN: 09765526

Place : Mumbai

Date : 7th Aug'26

OMKAR SPECIALILTY CHEMICALS LIMITED

CIN : L2411OMH2005PLC151589

STATEMENT OF ASSETS AND LIABILITIES

(Amount INR in Lakhs)

Particulars	30-09-2022	31-03-2022
ASSETS		
Non-current assets		
Property, Plant and Equipment	2,548.32	2,611.45
Capital work-in-progress	-	-
Investment property	-	-
Other intangible assets	0.58	0.58
Financial assets	-	-
Investments	42.50	42.50
Trade receivables		-
Loans	16.45	16.45
Other financial assets		-
Deferred tax assets (net)	607.40	607.40
Other non-current assets	355.09	397.36
Current assets		-
Inventories	19.08	181.57
Financial assets		
Investments		-
Trade receivables	151.65	204.62
Cash and cash equivalents	10.77	19.78
Bank balances other than above	13.80	13.55
Loans and advances	1.33	1.53
Other financial assets	1,000.69	1,001.28
Other current assets	2,129.37	2,119.10
Total Assets	6,897.05	7,217.17
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	2,057.80	2,057.80
Other equity	-19,375.33	-19,162.64
Liabilities		
Non-current liabilities		
Financial liabilities	11.46	11.46
Borrowings	-	-
Lease liabilities	-	-
Other financial liabilities (RA contribution)	-	-
Provisions	48.18	48.18
Deferred tax liabilities (net)	-	-
Other non-current liabilities:	-	-
Current liabilities		
Financial liabilities	-	-
Borrowings	22,577.77	22,551.40
Trade payables	992.38	985.44
Other financial liabilities	221.60	243.58
Other current liabilities	70.57	189.34
Provisions	292.61	292.61
Total Equity and Liabilities	6,897.04	7,217.17

For Omkar Specialty Chemicals Limited

MAHENDRA KUMAR JAIN

Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.07 14:57:25 +05'30'

Mahendra Kumar Jain

Director

DIN: 09765526

Place : Mumbai

Date : 7th Aug'26

OMKAR SPECIALITY CHEMICALS LIMITED

STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2022

(Amount in INR Lakhs)

Particulars	Half year ended 30-Sep-2022	Half year ended 30-Sep-2021	Year ended 31-March-2022
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit/(Loss) before tax	(480.22)	(584.14)	(1,260.52)
Adjustments for:			
Depreciation and amortisation expense	63.13	93.88	178.77
Finance costs	220.25	292.04	607.14
Provision for employee benefits	-	(0.25)	(11.00)
Reversal of provision for expenses of earlier year	-	-	(88.99)
Interest income	(0.25)	-	(0.46)
Provision for doubtful debts	-	-	121.83
Fair value loss/(gain) on investment Net of Deferred Tax	-	-	2.85
Dividend Income	(0.35)		(0.01)
Profit on sales of Investment	-	(4.05)	(7.00)
Unrealised foreign currency (gain)/loss	-	(1.06)	(14.77)
Other adjustments	(9.52)	-	8.55
Change in operating assets and liabilities			
Trade payables	(21.39)	389.40	496.55
Other financial liabilities	(21.98)	(2.73)	41.82
Provisions	-	4.38	17.68
Other liabilities	(118.77)	213.20	127.58
Trade receivables	52.97	(293.11)	(238.32)
Inventories	162.49	(95.79)	(49.50)
Other bank balance	(0.25)	(3.54)	(3.95)
Other financial assets	0.20	1.90	3.19
Other assets	0.59	20.87	157.80
Other current assets	(10.27)		
Cash generated from operations	**(163.37)**	**30.98**	**89.23**
Less: Income taxes paid			
Net cash inflow from operating activities	**(163.37)**	**30.98**	**89.23**
CASH FLOWS FROM INVESTING ACTIVITIES		-	
Proceed from sale of property, plant and equipment	316.38	-	-
Proceed from other non current assets	36.27	-	-
Profit from sale of Investment		4.05	
Dividend Income	0.35	-	(0.01)
Proceed from sale of investments	-	10.00	17.00
Interest income	0.25	-	0.46
Net cash outflow from investing activities	**353.25**	**14.30**	**17.45**
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/-decrease in borrowings	21.37	(3.44)	(3.73)
Finance costs	(220.25)	(39.84)	(99.89)
Net cash inflow (outflow) from financing activities	**(198.88)**	**(43.28)**	**(103.62)**
Net increase (decrease) in cash and cash equivalents	**(9.00)**	**2.00**	**3.06**
Cash and Cash Equivalents at the beginning of the financial year	19.78	16.72	16.72
Cash and Cash Equivalents at end of the year	**10.78**	**18.72**	**19.78**
Reconciliation of cash and cash equivalents as per the cash flow statement			
Balances with banks on current accounts	8.30	12.89	15.10
Cash on hand	2.47	5.83	4.68
Balances per statement of cash flows	**10.77**	**18.72**	**19.78**

For Omkar Specialty Chemicals Limited

MAHENDRA KUMAR JAIN Digitally signed by MAHENDRA KUMAR JAIN Date: 2026.08.07 14:57:56 +05'30'

Mahendra Kumar Jain

Director

DIN: 09765526

Place : Mumbai

Date : 7th Aug'26

OMKAR SPECIALITY CHEMICALS LIMITED

Notes to Unaudited Financial Results for the Quarter and Half Year ended 30TH September, 2022

The above results have been reviewed and approved by the Board of Directors at its meeting held on Friday, 07th August, 2026

The Company was admitted Corporate Insolvency Resolution Process (CIRP) vide NCLT Mumbai order dated 05 December 2022. Resolution Plan submitted by Kshitij Polyline Limited was approved by CoC and thereafter by Hon'ble NCLT on 31 July 2025.

Pursuant to approval of the Resolution Plan by Hon'ble NCLT on 31 July 2025, the powers of the Resolution Professional ceased and management transitioned to the new Board. The new Board of Directors were appointed from 1st January 2026.

The Statutory Auditors of the Company have carried out a Limited Review of the above unaudited financial results in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.

The above unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") 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. The results are in compliance with Regulation 33 of SEBI (LODR) Regulations, 2015, as amended.

Going Concern: The Company has incurred losses during the period and its net worth remains negative. However, considering implementation of the approved Resolution Plan and expected revival of operations, the financial results have been prepared on a going concern basis.

For Omkar Speciality Chemicals Limited

MAHENDRA KUMAR JAIN
Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.07 14:58:57 +05'30'

Mahendra Kumar Jain
Director

DIN: 09765526

Date : 7th Aug'26

R.R. TIBREWALA & CO.
CHARTERED ACCOUNTANTS

Mumbai: 503, Atlanta Estate, G.M. Link Road, Goregaon- East, Mumbai- 400063
Ahmedabad: 701, Surmount Tower, Near Iscon Mega Mall, S.G. Highway, Ahmedabad- 380015
Email: rrtco75mumbai@gmail.com Tel. No.: +91 9867689583

Limited Review Report

To,
Board of Directors
Omkar Speciality Chemicals Limited

Report on the Statement of Unaudited Financial Results

We have reviewed the accompanying statement of unaudited financial results of **Omkar Speciality Chemicals Limited ("the Company")** for the quarter and Half year ended **30 September 2022** ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Management's Responsibility
This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 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.

Auditor's Responsibility
Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion
1. The Company has reported loss during the period under review and the net worth turned nagative. However, financial results have been prepared on a going concern basis.
2. Hon'ble NCLT approved Resolution Plan for the Company on 31 July 2025.

Qualified Conclusion
Based on our review conducted as above, except for the possible effects of the matters described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the applicable Indian Accounting Standards and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015.

Emphasis of Matter
We draw attention to the Notes to financial results regarding approval of Resolution Plan by Hon'ble NCLT on 31 July 2025. Our conclusion is not modified in respect of this matter.

For R. R. TIBREWALA & CO.
CHARTERED ACCOUNTANTS
Firm Registration No.: 112387W

R R TIBREWALA & CO. ★ FRN: 112387W ★ Chartered Accountants

CA NIRMAL K. KHETAN
Partner
M. No.: 044687
Place: Mumbai
Date : 07-08-2026
UDIN : 26044687CHDSFP2870

OMKAR SPECIALILTY CHEMICALS LIMITED

REGD. OFFICE : Mahalasa Narayani, Ganesh Chowk, Manjarli,
Badlapur (East), Thane – 421503, Maharashtra E mail : : info@omkarchemicals.com
Website : : www.omkarchemicals.com
CIN : L2411OMH2005PLC151589

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2022

(Rs. in Lakhs)

Particulars	Quarter ended 31/12/2022 (Unaudited)	Quarter ended 30/09/2022 (Unaudited)	Quarter ended 31/12/2021 (Unaudited)	9 Months ended 31/12/2022 (Unaudited)	9 Months ended 31/12/2021 (Unaudited)	Year ended 31/03/2022 (Audited)
1 Revenue from Operations	90.93	116.50	634.30	581.12	1,793.56	2,298.25
2 Other Income	0.50	1.30	1.07	13.95	74.99	96.35
3 Total Income (1+2)	**91.43**	**117.81**	**635.37**	**595.08**	**1,868.55**	**2,394.60**
4 Expenses:						
(a) Cost of materials consumed	13.67	61.85	374.78	314.86	1,241.56	1,674.87
(b) Changes in inventories of finished goods, work-in-progress & Stock-in-Trade	-	-	-12.46	14.02	17.93	-4.85
(c) Employee benefits expense	33.19	30.86	77.81	126.89	229.07	290.15
(d) Finance costs	46.66	51.23	157.03	266.92	449.07	607.14
(e) Depreciation and amortisation expense	22.95	24.56	40.46	86.08	134.34	178.78
(f) Other expenses	71.49	139.36	181.65	363.05	564.62	909.04
Total Expenses (a to f)	**187.96**	**307.86**	**819.27**	**1,171.82**	**2,636.59**	**3,655.13**
5 Profit / (Loss) before tax (3-4)	**-96.52**	**-190.06**	**-183.90**	**-576.74**	**-768.04**	**-1,260.53**
6 Tax Expenses						
Current Tax	-	-	-	-	-	-
Deferred Tax	-	-	-	-	-	-
7 Profit / (Loss) for the period (5-6)	**-96.52**	**-190.06**	**-183.90**	**-576.74**	**-768.04**	**-1,260.53**
8 Other Comprehensive Income						
(i) Items that will not be reclassified to profit or loss	-	-5.52	5.57	-9.52	-10.74	
(ii) Items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Other Comprehensive Income		-5.52	5.57	-9.52	-10.74	
9 Total Comprehensive Income for the period (7-8)	**-96.52**	**-190.06**	**-189.42**	**-586.26**	**-762.47**	**-1,271.27**
10 Paid up equity share capital (Face value: Rs.10 per share)	2,057.80	2,057.80	2,057.80	2,057.80	2,057.80	2,057.80
11 Other equity						-19,162.64
12 Earning Per Share (of Rs.10 each)						
a) Basic (Not annualized)	-0.47	-0.92	-0.89	-2.80	-3.73	-6.13
b) Diluted (Not annualized)	-0.47	-0.92	-0.89	-2.80	-3.73	-6.13

For Omkar Specialty Chemicals Limited

MAHENDRA KUMAR JAIN Digitally signed by MAHENDRA KUMAR JAIN Date: 2026.08.07 15:39:22 +05'30'

Mahendra Kumar Jain

Director

DIN: 09765526

Place: Mumbai

Notes to Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2022

The above results have been reviewed and approved by the Board of Directors at its meeting held on 7th August, 2026.

The Company was admitted Corporate Insolvency Resolution Process (CIRP) vide NCLT Mumbai order dated 05 December 2022. Resolution Plan submitted by Kshitij Polyline Limited was approved by CoC and thereafter by Hon'ble NCLT on 31 July 2025.

Pursuant to approval of the Resolution Plan by Hon'ble NCLT on 31 July 2025, the powers of the Resolution Professional ceased and management transitioned to the new Board. The new Board of Directors were appointed from 1st January 2026.

The Statutory Auditors of the Company have carried out a Limited Review of the above unaudited financial results in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.

The above unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") 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. The results are in compliance with Regulation 33 of SEBI (LODR) Regulations, 2015, as amended.

Going Concern: The Company has incurred losses during the period and its net worth remains negative. However, considering implementation of the approved Resolution Plan and expected revival of operations, the financial results have been prepared on a going concern basis.

For **Omkar Speciality Chemicals Limited**

MAHENDRA KUMAR JAIN

Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.07 15:39:45 +05'30'

Mahendra Kumar Jain
Director
DIN: 09765526

R.R. TIBREWALA & CO.
CHARTERED ACCOUNTANTS

Mumbai: 503, Atlanta Estate, G.M. Link Road, Goregaon- East, Mumbai- 400063
Ahmedabad: 701, Surmount Tower, Near Iscon Mega Mall, S.G. Highway, Ahmedabad- 380015
Email: rrtco75mumbai@gmail.com Tel. No.: +91 9867689583

Limited Review Report

To,
Board of Directors
Omkar Speciality Chemicals Limited

Report on the Statement of Unaudited Financial Results

We have reviewed the accompanying statement of unaudited financial results of **Omkar Speciality Chemicals Limited ("the Company")** for the quarter and nine months ended on **31 December 2022** ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Management's Responsibility

This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 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.

Auditor's Responsibility

Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

1. The Company has reported loss during the period under review and the net worth turned nagative. However, financial results have been prepared on a going concern basis.
2. Hon'ble NCLT approved Resolution Plan for the Company on 31 July 2025.

Qualified Conclusion

Based on our review conducted as above, except for the possible effects of the matters described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the applicable Indian Accounting Standards and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015.

Emphasis of Matter

We draw attention to the Notes to financial results regarding approval of Resolution Plan by Hon'ble NCLT on 31 July 2025. Our conclusion is not modified in respect of this matter.

For R. R. TIBREWALA & CO.
CHARTERED ACCOUNTANTS
Firm Registration No.: 112387W

R R TIBREWALA & CO. FRN: 112387W Chartered Accountants

CA NIRMAL K. KHETAN
Partner
M. No.: 044687
Place: Mumbai
Date : 07-08-2026
UDIN : 26044687UXGCBE9509

OMKAR SPECIALILTY CHEMICALS LIMITED

REGD. OFFICE : Mahalasa Narayani, Ganesh Chowk, Manjarli, Badlapur (East), Thane – 421503, Maharashtra

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Website : : www.omkarchemicals.com

CIN: L2411OMH2005PLC151589

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST MARCH, 2023

(Rs. in Lakhs)

S. No.	Particulars	Quarter Ended			Year ended	
		(31/03/2023)	(31/12/2022)	(31/03/2022)	(31/03/2023)	(31/03/2022)
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	Revenue from Operations	120.88	90.93	504.69	702.00	2,298.25
2	Other Income	3.58	0.50	21.36	17.53	96.35
3	**Total Income (1+2)**	**124.45**	**91.43**	**526.05**	**719.53**	**2,394.60**
4	**Expenses:**					
(a)	Cost of materials consumed	30.53	13.67	433.31	345.39	1,674.87
(b)	Changes in inventories of finished goods, work-in-progress & Stock-in-Trade	41.62	-	-22.78	55.64	-4.85
(c)	Employee benefits expense	13.90	33.19	61.08	140.79	290.15
(d)	Finance costs	2,983.08	46.66	158.07	3,250.00	607.14
(e)	Depreciation and amortisation expense	21.46	22.95	44.44	107.54	178.78
(f)	Other expenses	57.89	71.48	344.42	420.93	909.04
	Total Expenses (a to f)	**3,148.47**	**187.96**	**1,018.54**	**4,320.29**	**3,655.13**
5	**Profit / (Loss) before tax (3-4)**	**-3,024.02**	**-96.52**	**-492.49**	**-3,600.76**	**-1,260.53**
6	Exceptional items	-14,603.29	-	-	-14,603.29	-
7	**Profit/-Loss before tax**	**-17,627.31**	**-96.52**	**-492.49**	**-18,204.05**	**-1,260.53**
8	**Tax Expenses**					
	Current Tax	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
9	**Profit / (Loss) for the period (5+6-7)**	**-17,627.31**	**-96.52**	**-492.49**	**-18,204.05**	**-1,260.53**
10	**Other Comprehensive Income**					
(i)	Items that will not be reclassified to profit or loss	-5.00		-16.31	-14.52	-10.74
(ii)	Items that will be reclassified to profit or loss	-	-	-	-	-
	Total Other Comprehensive Income	-5.00	-	-16.31	**-14.52**	-10.74
11	**Total Comprehensive Income for the period (8-9)**	**-17,632.31**	**-96.52**	**-508.80**	**-18,218.57**	**-1,271.27**
12	**Paid up equity share capital (Face value : Rs.10 per share)**	**2,057.80**	**2,057.80**	**2,057.80**	**2,057.80**	**2,057.80**
13	**Other equity**	**-37,381.18**		**-19,162.64**	**-37,381.18**	**-19,162.64**
14	**Earning Per Share (of Rs.10 each)**					
a)	Basic (Not annualized)	-85.66	-0.47	-2.39	-88.46	-6.13
b)	Diluted (Not annualized)	-85.66	-0.47	-2.39	-88.46	-6.13

For Omkar Specialty Chemicals Limited

MAHENDRA KUMAR JAIN Digitally signed by MAHENDRA KUMAR JAIN Date: 2026.08.07 15:09:43 +05'30'

Mahendra Kumar Jain

Director

DIN: 09765526

Place : Mumbai

Date: 7th Aug'26

OMKAR SPECIALILTY CHEMICALS LIMITED

STATEMENT OF ASSETS AND LIABILITIES

(Amount INR in Lakhs)

Particulars	As at	
	31-Mar-2023	31-Mar-2022
	Audited	Audited
ASSETS		
Non-current assets		
Property, Plant and Equipment	2,187.53	2,611.45
Capital work-in-progress	-	-
Investment property	-	-
Other intangible assets	0.31	0.58
Financial assets	-	-
Investments	6.93	42.50
Loans	16.45	16.45
Other financial assets	-	-
Deferred tax assets (net)	612.53	607.40
Other non-current assets	702.62	397.36
Current assets	-	-
Inventories	7.97	181.57
Financial assets	-	-
Investments	-	-
Trade receivables	17.53	204.62
Cash and cash equivalents	70.24	19.78
Bank balances other than above	10.54	13.55
Loans and advances	0.82	1.53
Other financial assets	1,003.29	1,001.28
Other current assets	-	2,119.10
Total Assets	4,636.76	7,217.17
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	2,057.80	2,057.80
Other equity	-37,381.18	-19,162.64
Liabilities		
Non-current liabilities		
Financial liabilities	12.67	11.46
Other financial liabilities	-	-
Provisions	52.42	48.18
Other non-current liabilities:	-	-
Current liabilities		
Financial liabilities	-	-
Borrowings	38,235.66	22,551.40
Trade payables	991.51	985.44
Other financial liabilities	274.85	243.58
Lease liabilities	-	-
Other current liabilities	100.42	189.34
Provisions	292.61	292.61
Current tax liabilities (net)	-	-
Total Equity and Liabilities	4,636.76	7,217.17

For Omkar Specialty Chemicals Limited

MAHENDRA KUMAR JAIN

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Mahendra Kumar Jain
Director
DIN: 09765526

Place : Mumbai
Date : 7th Auh'26

OMKAR SPECIALITY CHEMICALS LIMITED

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH, 2023

(Amount in INR Lakhs)

Particulars	Year ended 31-Mar-2023 Audited	Year ended 31-Mar-2022 Audited
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax	-18204.05	-1260.52
Adjustments for:		
Depreciation and amortisation expense	107.54	178.77
Finance costs	3250.00	607.14
Provision for employee benefits	-	-11.00
Reversal of provision for expenses of earlier year	-10.69	-88.99
Interest income	-0.53	-0.46
Provision for doubtful debts	-	121.83
Fair value loss/(gain) on investment Net of Deferred Tax	15.91	2.85
Dividend Income	-0.72	-0.01
Profit on sales of Investment	-	-7.00
Unrealised foreign currency (gain)/loss	-	-14.77
Other adjustments	-5.59	8.55
Change in operating assets and liabilities		
Trade payables	6.07	496.55
Other financial liabilities	31.27	41.82
Provisions	-	17.68
Other liabilities	-88.91	127.58
Trade receivables	187.09	-238.32
Inventories	173.60	-49.50
Other bank balance	3.01	-3.95
Other financial assets	-1.29	3.19
Other assets	2119.10	157.80
Other current assets	-	-
Cash generated from operations	-12418.19	89.23
Less: Income taxes paid	-	-
Net cash inflow from operating activities	-12418.19	89.23
CASH FLOWS FROM INVESTING ACTIVITIES		
Payment for property, plant and equipment	-0.66	
Proceed from sale of property, plant and equipment	317.35	-
Proceed from other non current assets	-305.26	-
Other adjustments	16.26	-
Dividend Income	-	(0.01)
Proceed from sale of investments	0.72	17.00
Interest income	0.53	0.46
Net cash outflow from investing activities	28.94	17.45
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase/-decrease in borrowings	15,689.71	-3.73
Finance costs	-3250.00	-99.89
Net cash inflow (outflow) from financing activities	12439.71	-103.62
Net increase (decrease) in cash and cash equivalents	50.46	3.06
Cash and Cash Equivalents at the beginning of the period	19.78	16.72
Cash and Cash Equivalents at end of the year	70.24	19.78
Reconciliation of cash and cash equivalents as per the cash flow statement		
Balances with banks on current accounts	70.18	15.10
Cash on hand	0.06	4.68
Balances per statement of cash flows	70.24	19.78

For Omkar Specialty Chemicals Limited

MAHENDRA KUMAR JAIN

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Date: 2026.08.07 15:10:27 +05'30'

Mahendra Kumar Jain

Director

DIN: 09765526

Place : Mumbai

Date : 7th Aug'26

OMKAR SPECIALITY CHEMICALS LIMITED

Notes to Unaudited Financial Results for the quarter and year ended 31st March, 2023

The above results have been reviewed and approved by the Board of Directors at its meeting held on Friday, 07th of August, 2026.

The Company was admitted Corporate Insolvency Resolution Process (CIRP) vide NCLT Mumbai order dated 05 December 2022. Resolution Plan submitted by Kshitij Polyline Limited was approved by CoC and thereafter by Hon'ble NCLT on 31 July 2025.

Pursuant to approval of the Resolution Plan by Hon'ble NCLT on 31 July 2025, the powers of the Resolution Professional ceased and management transitioned to the new Board. The new Board of Directors were appointed from 1st January-2026.

The Statutory Auditors of the Company have carried out a Limited Review of the above unaudited financial results in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.

The above unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") 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. The results are in compliance with Regulation 33 of SEBI (LODR) Regulations, 2015, as amended.

The figures for the quarter ended March 31, 2023 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter for the previous financial year.

Going Concern: The Company has incurred losses during the period and its net worth remains negative. However, considering implementation of the approved Resolution Plan and expected revival of operations, the financial results have been prepared on a going concern basis.

For Omkar Speciality Chemicals Limited

MAHENDRA KUMAR JAIN

Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.07 15:10:50 +05'30'

Mahendra Kumar Jain
Director

DIN: 09866626

Date :

R.R. TIBREWALA & CO.
CHARTERED ACCOUNTANTS

Mumbai: 503, Atlanta Estate, G.M. Link Road, Goregaon- East, Mumbai- 400063
Ahmedabad: 701, Surmount Tower, Near Iscon Mega Mall, S.G. Highway, Ahmedabad- 380015
Email: rrtco75mumbai@gmail.com Tel. No.: +91 9867689583

Limited Review Report

To,
Board of Directors
Omkar Speciality Chemicals Limited

Report on the Statement of Unaudited Financial Results

We have reviewed the accompanying statement of unaudited financial results of **Omkar Speciality Chemicals Limited ("the Company")** for the quarter and period ended on **31 March 2023** ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Management's Responsibility
This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 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.

Auditor's Responsibility
Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion
1. The Company has reported loss during the period under review and the net worth turned nagative. However, financial results have been prepared on a going concern basis.
2. Hon'ble NCLT approved Resolution Plan for the Company on 31 July 2025.

Qualified Conclusion
Based on our review conducted as above, except for the possible effects of the matters described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the applicable Indian Accounting Standards and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015.

Emphasis of Matter
We draw attention to the Notes to financial results regarding approval of Resolution Plan by Hon'ble NCLT on 31 July 2025. Our conclusion is not modified in respect of this matter.

For R. R. TIBREWALA & CO.
CHARTERED ACCOUNTANTS
Firm Registration No.: 112387W

R.R. TIBREWALA & CO. FRN : 112387W Chartered Accountants

CA NIRMAL K. KHETAN
Partner
M. No.: 044687
Place: Mumbai
Date : 07-08-2026
UDIN : 26044687CTPYDA4265

OMKAR SPECIALILTY CHEMICALS LIMITED

Regd.Office : Mahalasa Narayani, Ganesh Chowk, Manjarli, Badlapur (East), Thane – 421503, Maharashtra

E mail : : info@omkarchemicals.com

Website : : www.omkarchemicals.com

CIN : L2411OMH2005PLC151589

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023

(Rs. in Lakhs)

S. No.	Particulars	Quarter ended (30/06/2023) Unaudited	Quarter ended (31/03/2023) Unaudited	Quarter ended (30/06/2022) Unaudited	Year ended (31/03/2023) Audited
1	Revenue from Operations	5.30	120.88	373.69	702.00
2	Other Income	0.00	3.58	12.15	17.53
3	**Total Income (1+2)**	**5.30**	**124.45**	**385.84**	**719.53**
4	**Expenses:**				
(a)	Cost of materials consumed	-	30.53	239.33	345.39
(b)	Changes in inventories of finished goods, work-in-progress & Stock-in-Trade	6.18	41.62	14.02	55.64
(c)	Employee benefits expense	9.00	13.90	62.84	140.79
(d)	Finance costs	-	2,983.08	169.02	3,250.00
(e)	Depreciation and amortisation expense	25.27	21.46	38.57	107.54
(f)	Other expenses	7.34	57.87	152.22	420.93
	Total Expenses (a to f)	**47.79**	**3,148.47**	**676.00**	**4,320.29**
5	**Profit / (Loss) before tax (3-4)**	**-42.49**	**-3,024.02**	**-290.16**	**-3,600.76**
6	Exceptional items	-	-14,603.29	-	-14,603.29
7	**Profit/-Loss before tax**	**-42.49**	**-17,627.31**	**-290.16**	**-18,204.05**
8	**Tax Expenses**				
	Current Tax	-	-	-	-
	Deferred Tax	-	-	-	-
9	**Profit / (Loss) for the period (5-6)**	**-42.49**	**-17,627.31**	**-290.16**	**-18,204.05**
10	**Other Comprehensive Income**				
(i)	Items that will not be reclassified to profit or loss	-	-5.00		-14.52
(ii)	Items that will be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive Income	-	**-5.00**	**0.00**	**-14.52**
11	**Total Comprehensive Income for the period (7-8)**	**-42.49**	**-17,632.31**	**-290.16**	**-18,218.57**
12	**Paid up equity share capital (Face value : Rs.10 per share)**	**2,057.80**	**2,057.80**	**2,057.80**	**2,057.80**
13	**Other equity**				**-37,381.18**
14	**Earning Per Share (of Rs.10 each)**				
a)	Basic (Not annualized)	-0.21	-85.66	-1.41	-88.46
b)	Diluted (Not annualized)	-0.21	-85.66	-1.41	-88.46

For Omkar Specialty Chemicals Limited

MAHENDRA KUMAR JAIN Digitally signed by MAHENDRA KUMAR JAIN Date: 2026.08.07 15:12:43 +05'30'

Mahendra Kumar Jain

Director

DIN: 09765526

Place : Mumbai

Date : 7th Aug'26

OMKAR SPECIALITY CHEMICALS LIMITED

Notes to Unaudited Financial Results for the Quarter and Half Year ended 30th June, 2023

The Company was admitted Corporate Insolvency Resolution Process (CIRP) vide NCLT Mumbai order dated 05 December 2022. Resolution Plan submitted by Kshitij Polyline Limited was approved by CoC and thereafter by Hon'ble NCLT on 31 July 2025.

Pursuant to approval of the Resolution Plan by Hon'ble NCLT on 31 July 2025, the powers of the Resolution Professional ceased and management transitioned to the new Board. The new Board of Directors were appointed from 01st January, 2026.

The above results have been reviewed and approved by the Board of Directors at its meeting held on Friday, 07th August 2026.

The Statutory Auditors of the Company have carried out a Limited Review of the above unaudited financial results in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.

The above unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") 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. The results are in compliance with Regulation 33 of SEBI (LODR) Regulations, 2015, as amended.

Going Concern: The Company has incurred losses during the period and its net worth remains negative. However, considering implementation of the approved Resolution Plan and expected revival of operations, the financial results have been prepared on a going concern basis.

For Omkar Speciality Chemicals Limited

MAHENDRA KUMAR JAIN
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Date: 2026.08.07 15:13:04 +05'30'

Mahendra Kumar Jain
Director

DIN: 0976552

R.R. TIBREWALA & CO.
CHARTERED ACCOUNTANTS

Mumbai: 503, Atlanta Estate, G.M. Link Road, Goregaon- East, Mumbai- 400063
Ahmedabad: 701, Surmount Tower, Near Iscon Mega Mall, S.G. Highway, Ahmedabad- 380015
Email: rrtco75mumbai@gmail.com Tel. No.: +91 9867689583

Limited Review Report

To,
Board of Directors
Omkar Speciality Chemicals Limited

Report on the Statement of Unaudited Financial Results

We have reviewed the accompanying statement of unaudited financial results of **Omkar Speciality Chemicals Limited ("the Company")** for the period ended **30 June 2023** ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Management's Responsibility
This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 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.

Auditor's Responsibility
Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion
1. The Company has reported loss during the period under review and the net worth turned nagative. However, financial results have been prepared on a going concern basis.
2. Hon'ble NCLT approved Resolution Plan for the Company on 31 July 2025.

Qualified Conclusion
Based on our review conducted as above, except for the possible effects of the matters described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the applicable Indian Accounting Standards and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015.

Emphasis of Matter
We draw attention to the Notes to financial results regarding approval of Resolution Plan by Hon'ble NCLT on 31 July 2025. Our conclusion is not modified in respect of this matter.

For R. R. TIBREWALA & CO.
CHARTERED ACCOUNTANTS
Firm Registration No.: 112387W

CA NIRMAL K. KHETAN
Partner
M. No.: 044687
Place: Mumbai
Date : 07-08-2026
UDIN : 26044687IWYBJY5097

R R TIBREWALA & CO. FRN : 112387W Chartered Accountants

OMKAR SPECIALILTY CHEMICALS LIMITED

Regd.Office : Mahalasa Narayani, Ganesh Chowk, Manjarli, Badlapur (East), Thane – 421503, Maharashtra

E mail : : info@omkarchemicals.com

Website : : www.omkarchemicals.com

CIN : L2411OMH2005PLC151589

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2023

(Rs. in Lakhs)

S. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Half year ended	Half year ended	Year ended
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	0.56	5.30	116.50	5.86	490.19	702.00
2	Other Income	1.94	0.00	1.30	1.94	13.45	17.53
3	**Total Income (1+2)**	**2.50**	**5.30**	**117.81**	**7.80**	**503.65**	**719.53**
4	**Expenses:**						
(a)	Cost of materials consumed	-	-	61.85		301.18	345.39
(b)	Changes in inventories of finished goods, work-in-progress & Stock-in-Trade	-	6.18	-	6.18	14.02	55.64
(c)	Employee benefits expense	5.46	9.00	30.86	14.46	93.70	140.79
(d)	Finance costs	-	-	51.23	-	220.25	3,250.00
(e)	Depreciation and amortisation expense	25.55	25.27	24.56	50.82	63.13	107.54
(f)	Other expenses	4.47	7.33	139.36	12.53	291.58	420.93
	Total Expenses (a to f)	**36.20**	**47.79**	**307.86**	**83.99**	**983.86**	**4,320.29**
5	**Profit / (Loss) before tax (3-4)**	**-33.70**	**-42.49**	**-190.06**	**-76.19**	**-480.22**	**-3,600.76**
6	Exceptional items	-	-	-	-		-14,603.29
7	**Profit/-Loss before tax**	**-33.70**	**-42.49**	**-190.06**	**-76.19**	-	**-18,204.05**
8	**Tax Expenses**					-	
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-		-
9	**Profit / (Loss) for the period (5-6)**	**-33.70**	**-42.49**	**-190.06**	**-76.19**	**-480.22**	**-18,204.05**
10	**Other Comprehensive Income**					-	
(i)	Items that will not be reclassified to profit or loss	-	-	-	-	-9.52	-14.52
(ii)	Items that will be reclassified to profit or loss	-	-	-	-		-
	Total Other Comprehensive Income	-	-	-	-	-9.52	**-14.52**
11	**Total Comprehensive Income for the period (7-8)**	**-33.70**	**-42.49**	**-190.06**	**-76.19**	**-489.74**	**-18,218.57**
12	**Paid up equity share capital (Face value : Rs.10 per share)**	**2,057.80**	**2,057.80**	**2,057.80**	**2,057.80**	**2,057.80**	**2,057.80**
13	**Other equity**						**-37,381.18**
14	**Earning Per Share (of Rs.10 each)**						
a)	Basic (Not annualized)	-0.16	-0.21	-0.92	-0.37	-2.33	-88.46
b)	Diluted (Not annualized)	-0.16	-0.21	-0.92	-0.37	-2.33	-88.46

For Omkar Specialty Chemicals Limited

MAHENDRA KUMAR JAIN

Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.07 15:13:52 +05'30'

Mahendra Kumar Jain

Director

DIN: 09765526

Place : Mumbai

Date : 7th Aug'26

OMKAR SPECIALILTY CHEMICALS LIMITED

STATEMENT OF ASSETS AND LIABILITIES AS AT 30 SEPTEMBER-2023

(Amount INR in Lakhs)

Particulars	30-Sep-2023	31-Mar-2023
ASSETS		
Non-current assets		
Property, Plant and Equipment	2,136.71	2,187.53
Capital work-in-progress	-	-
Investment property	-	-
Other intangible assets	0.31	0.31
Financial assets	-	-
Investments	6.93	6.93
Loans	16.45	16.45
Other financial assets	-	-
Deferred tax assets (net)	612.53	612.53
Other non-current assets	702.62	702.62
Current assets		-
Inventories	1.79	7.97
Financial assets	-	-
Investments	-	-
Trade receivables	-	17.53
Cash and cash equivalents	128.71	70.24
Bank balances other than above	10.54	10.54
Loans and advances	0.81	0.82
Other financial assets	1,003.29	1,003.29
Total Assets	4,620.69	4,636.76
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	2,057.80	2,057.80
Other equity	-37,457.37	-37,381.18
Liabilities		
Non-current liabilities		
Financial liabilities	12.67	12.67
Other financial liabilities	-	-
Provisions	52.42	52.42
Other non-current liabilities:	-	-
Current liabilities		
Financial liabilities	-	-
Borrowings	38,235.31	38,235.66
Trade payables	991.51	991.51
Other financial liabilities	335.32	274.85
Lease liabilities	-	-
Other current liabilities	100.42	100.42
Provisions	292.61	292.61
Total Equity and Liabilities	4,620.69	4,636.76

For Omkar Specialty Chemicals Limited

MAHENDRA KUMAR JAIN

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Date: 2026.08.07 15:14:15 +05'30'

Mahendra Kumar Jain

Director

DIN: 09765526

Place : Mumbai

Date : 7th Aug'26

OMKAR SPECIALITY CHEMICALS LIMITED

STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30 SEPTEMBER-2023

(Amount in INR Lakhs)

Particulars	Half year ended 30-Sep-2023	Half year ended 31-Mar-2023	Year ended 31-Mar-2023
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit/(Loss) before tax	-76.19	-17723.83	-18204.05
Adjustments for:			
Depreciation and amortisation expense	50.82	44.41	107.54
Finance costs	-	3029.75	3250.00
Reversal of provision for expenses of earlier year	-	-10.69	-10.69
Interest income	1.58	-0.28	-0.53
Provision for doubtful debts	-	-	-
Fair value loss/(gain) on investment net of Tax	-	15.91	15.91
Dividend Income	0.35	-0.37	-0.72
Profit on sales of Investment	-	-	-
Unrealised foreign currency (gain)/loss	-	-	-
Other adjustments	-	3.93	-5.59
Change in operating assets and liabilities			
Trade payables	-	27.46	6.07
Other financial liabilities	60.47	53.25	31.27
Provisions	-	-	-
Other liabilities	-	29.86	-88.91
Trade receivables	17.53	134.12	187.09
Inventories	6.18	11.11	173.60
Other bank balance	0.00	3.26	3.01
Other financial assets	-	-1.49	-1.29
Other assets	-	2118.51	2119.10
Other current assets	-	10.27	-
Cash generated from operations	60.76	-12254.81	-12418.19
Less: Income taxes paid	-	-	-
Net cash inflow from operating activities	60.76	-12254.81	-12418.19
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for property, plant and equipment	-	-0.66	-0.66
Proceed from sale of property, plant and equipment	0	0.97	317.35
Proceed from other non current assets	-	-341.53	-305.26
Other adjustments	-	16.26	16.26
Dividend Income	-0.35	-0.35	-
Proceed from sale of investments	-	0.72	0.72
Interest income	-1.58	0.28	0.53
Net cash outflow from investing activities	-1.94	-324.31	28.94
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/-decrease in borrowings	-0.35	15668.34	15,689.71
Finance costs	-	-3029.75	-3250.00
Net cash inflow (outflow) from financing activities	-0.35	12,638.59	12439.71
Net increase (decrease) in cash and cash equivalents	58.47	59.47	50.46
Cash and Cash Equivalents at the beginning of the period	70.24	10.77	19.78
Cash and Cash Equivalents at end of the period	128.71	70.24	70.24
Reconciliation of cash and cash equivalents as per the cash flow statement			
Balances with banks on current accounts	128.65	70.18	70.18
Cash on hand	0.06	0.06	0.06
Balances per statement of cash flows	128.71	70.24	70.24

For Omkar Specialty Chemicals Limited

Place : Mumbai
Date : 07th Aug'26

MAHENDRA KUMAR JAIN
Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.07 15:14:36 +05'30'

Mahendra Kumar Jain
Director
DIN: 09765526

OMKAR SPECIALITY CHEMICALS LIMITED

Notes to Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2023

The above results have been reviewed and approved by the Board of Directors at its meeting held on Friday 07th August 2026

The Company was admitted Corporate Insolvency Resolution Process (CIRP) vide NCLT Mumbai order dated 05 December 2022. Resolution Plan submitted by Khitij Polyline Limited was approved by CoC and thereafter by Hon'ble NCLT on 31 July 2025.

Pursuant to approval of the Resolution Plan by Hon'ble NCLT on 31 July 2025, the powers of the Resolution Professional ceased and management transitioned to the new Board. The new Board of Directors were appointed from 1st January-2026.

The Statutory Auditors of the Company have carried out a Limited Review of the above unaudited financial results in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.

The above unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") 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. The results are in compliance with Regulation 33 of SEBI (LODR) Regulations, 2015, as amended.

Going Concern: The Company has incurred losses during the period and its net worth remains negative. However, considering implementation of the approved Resolution Plan and expected revival of operations, the financial results have been prepared on a going concern basis.

For Omkar Speciality Chemicals Limited

MAHENDRA KUMAR JAIN
Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.07 15:15:09 +05'30'

Mahendra Kumar Jain
Director

DIN: 09765526

Date : 7th Aug'26

R.R. TIBREWALA & CO.
CHARTERED ACCOUNTANTS

Mumbai: 503, Atlanta Estate, G.M. Link Road, Goregaon- East, Mumbai- 400063
Ahmedabad: 701, Surmount Tower, Near Iscon Mega Mall, S.G. Highway, Ahmedabad- 380015
Email: rrtco75mumbai@gmail.com Tel. No.: +91 9867689583

Limited Review Report

To,
Board of Directors
Omkar Speciality Chemicals Limited

Report on the Statement of Unaudited Financial Results

We have reviewed the accompanying statement of unaudited financial results of **Omkar Speciality Chemicals Limited ("the Company")** for the quarter and Half year ended **30 September 2023** ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Management's Responsibility

This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 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.

Auditor's Responsibility

Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

1. The Company has reported loss during the period under review and the net worth turned nagative. However, financial results have been prepared on a going concern basis.
2. Hon'ble NCLT approved Resolution Plan for the Company on 31 July 2025.

Qualified Conclusion

Based on our review conducted as above, except for the possible effects of the matters described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the applicable Indian Accounting Standards and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015.

Emphasis of Matter

We draw attention to the Notes to financial results regarding approval of Resolution Plan by Hon'ble NCLT on 31 July 2025. Our conclusion is not modified in respect of this matter.

For R. R. TIBREWALA & CO.
CHARTERED ACCOUNTANTS
Firm Registration No.: 112387W

R.R. TIBREWALA & CO. FRN : 112387W Chartered Accountants

CA NIRMAL K. KHETAN
Partner
M. No.: 044687
Place: Mumbai
Date : 07-08-2026
UDIN : 26044687RGRQFQ7808

OMKAR SPECIALILTY CHEMICALS LIMITED

Regd.Office : Mahalasa Narayani, Ganesh Chowk, Manjarli, Badlapur (East), Thane – 421503, Maharashtra

E mail : : info@omkarchemicals.com

Website : : www.omkarchemicals.com

CIN : L2411OMH2005PLC151589

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31TH DECEMBER, 2023

(Rs. in Lakhs)

S. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	9 Months ended	9 Months ended	Year ended
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	-	0.56	90.93	5.86	581.12	2,298.25
2	Other Income	1.01	1.94	0.50	2.95	13.95	96.35
3	**Total Income (1+2)**	**1.01**	**2.49**	**91.43**	**8.80**	**595.08**	**2,394.60**
4	**Expenses:**						
(a)	Cost of materials consumed	-	-	13.67		314.86	1,674.87
(b)	Changes in inventories of finished goods, work-in-progress & Stock-in-Trade	-	-	-	6.18	14.02	-4.85
(c)	Employee benefits expense	5.46	5.46	33.19	19.92	126.89	290.15
(d)	Finance costs	-	-	46.66		266.92	607.14
(e)	Depreciation and amortisation expense	25.55	25.55	22.95	76.37	86.08	178.78
(f)	Other expenses	29.26	5.18	71.48	41.79	363.06	909.04
	Total Expenses (a to f)	**60.27**	**36.19**	**187.96**	**144.25**	**1,171.82**	**3,655.13**
5	**Profit / (Loss) before tax (3-4)**	**-59.26**	**-33.70**	**-96.52**	**-135.45**	**-576.74**	**-1,260.53**
6	Exceptional items	-	-	-		-	-
7	**Profit/-Loss before tax**	**-59.26**	**-33.70**	**-96.52**	**-135.45**	**-576.74**	**-1,260.53**
8	**Tax Expenses**						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
9	**Profit / (Loss) for the period (5-6)**	**-59.26**	**-33.70**	**-96.52**	**-135.45**	**-576.74**	**-1260.53**
10	**Other Comprehensive Income**						
(i)	Items that will not be reclassified to profit or loss	-	-	-	-	-9.52	-
(ii)	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-9.52	-
11	**Total Comprehensive Income for the period (7-8)**	**-59.26**	**-33.70**	**-96.52**	**-135.45**	**-586.26**	**-1,271.27**
12	**Paid up equity share capital (Face value : Rs.10 per**	**2,057.80**	**2,057.80**	**2,057.80**	**2,057.80**	**2,057.80**	**2,057.80**
13	**Other equity**						**-19,162.64**
14	**Earning Per Share (of Rs.10 each)**						
a)	Basic (Not annualized)	-0.29	-0.16	-0.47	-0.66	-2.80	-6.13
b)	Diluted (Not annualized)	-0.29	-0.16	-0.47	-0.66	-2.80	-6.13

For Omkar Specialty Chemicals Limited

MAHENDRA KUMAR JAIN Digitally signed by MAHENDRA KUMAR JAIN Date: 2026.08.07 15:16:32 +05'30'

Mahendra Kumar Jain

Director

DIN: 09765526

Place : Mumbai

Date : 7th Aug'26

OMKAR SPECIALITY CHEMICALS LIMITED

Notes to Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2023

The above results have been reviewed and approved by the Board of Directors at its meeting held on 7th August, 2026.

The Company was admitted Corporate Insolvency Resolution Process (CIRP) vide NCLT Mumbai order dated 05 December 2022. Resolution Plan submitted by Kshitij Polyline Limited was approved by CoC and thereafter by Hon'ble NCLT on 31 July 2025.

Pursuant to approval of the Resolution Plan by Hon'ble NCLT on 31 July 2025, the powers of the Resolution Professional ceased and management transitioned to the new Board. The new Board of Directors were appointed from 1st January-2026.

The Statutory Auditors of the Company have carried out a Limited Review of the above unaudited financial results in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.

The above unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") 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. The results are in compliance with Regulation 33 of SEBI (LODR) Regulations, 2015, as amended.

Going Concern: The Company has incurred losses during the period and its net worth remains negative. However, considering implementation of the approved Resolution Plan and expected revival of operations, the financial results have been prepared on a going concern basis.

For Omkar Speciality Chemicals Limited

MAHENDRA KUMAR JAIN

Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.07 15:16:56 +05'30'

Mahendra Kumar Jain
Director

DIN: 09765526

Date: 7th Aug'26

R.R. TIBREWALA & CO.
CHARTERED ACCOUNTANTS

Mumbai: 503, Atlanta Estate, G.M. Link Road, Goregaon- East, Mumbai- 400063
Ahmedabad: 701, Surmount Tower, Near Iscon Mega Mall, S.G. Highway, Ahmedabad- 380015
Email: rrtco75mumbai@gmail.com Tel. No.: +91 9867689583

Limited Review Report

To,
Board of Directors
Omkar Speciality Chemicals Limited

Report on the Statement of Unaudited Financial Results

We have reviewed the accompanying statement of unaudited financial results of **Omkar Speciality Chemicals Limited ("the Company")** for the quarter and nine months ended on **31 December 2023** ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Management's Responsibility

This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 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.

Auditor's Responsibility

Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

1. The Company has reported loss during the period under review and the net worth turned nagative. However, financial results have been prepared on a going concern basis.
2. Hon'ble NCLT approved Resolution Plan for the Company on 31 July 2025.

Qualified Conclusion

Based on our review conducted as above, except for the possible effects of the matters described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the applicable Indian Accounting Standards and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015.

Emphasis of Matter

We draw attention to the Notes to financial results regarding approval of Resolution Plan by Hon'ble NCLT on 31 July 2025. Our conclusion is not modified in respect of this matter.

For R. R. TIBREWALA & CO.
CHARTERED ACCOUNTANTS
Firm Registration No.: 112387W

R R TIBREWALA & CO. FRN: 112387W Chartered Accountants

CA NIRMAL K. KHETAN
Partner
M. No.: 044687
Place: Mumbai
Date : 07-08-2026
UDIN : 26044687ILXKOM7939

OMKAR SPECIALILTY CHEMICALS LIMITED

Regd.Office : Mahalasa Narayani, Ganesh Chowk, Manjarli, Badlapur (East), Thane – 421503, Maharashtra

E mail : : info@omkarchemicals.com

Website : : www.omkarchemicals.com

CIN : L2411OMH2005PLC151589

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST MARCH, 2024

(Rs. in Lakhs)

S. No.	Particulars	Quarter ended			Year ended	
		31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	Revenue from Operations	-	-	120.88	5.86	702.00
2	Other Income	6.38	1.01	3.58	9.33	17.53
3	**Total Income (1+2)**	**6.38**	**1.01**	**124.45**	**15.22**	**719.53**
4	**Expenses:**					
(a)	Cost of materials consumed	0.32	-	30.53	0.32	345.39
(b)	Changes in inventories of finished goods, work-in-progress & Stock-in-Trade	-	-	41.62	6.18	55.64
(c)	Employee benefits expense	1.32	5.46	13.90	21.24	140.79
(d)	Finance costs	0.02	-	2,983.08	0.02	3,250.00
(e)	Depreciation and amortisation expense	25.00	25.55	21.46	101.37	107.54
(f)	Other expenses	41.51	29.26	57.87	83.28	420.93
	Total Expenses (a to f)	**68.17**	**60.27**	**3,148.47**	**212.41**	**4,320.29**
5	**Profit / (Loss) before tax (3-4)**	**-61.78**	**-59.26**	**-3,024.02**	**-197.19**	**-3,600.76**
6	Exceptional items	-	-	-14,603.29	-	-14,603.29
7	**Profit/-Loss before tax**	**-61.78**	**-59.26**	**-17,627.31**	**-197.19**	**-18,204.05**
8	**Tax Expenses**					
	Current Tax	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
9	**Profit / (Loss) for the period (5-6)**	**-61.78**	**-59.26**	**-17,627.31**	**-197.22**	**-18,204.05**
10	**Other Comprehensive Income**					
(i)	Items that will not be reclassified to profit or loss	-	-	-5.00	-	-14.52
(ii)	Items that will be reclassified to profit or loss	-	-	-	-	-
	Total Other Comprehensive Income	-	-	**-5.00**	-	**-14.52**
11	**Total Comprehensive Income for the period (7-8)**	**-61.78**	**-59.26**	**-17,632.31**	**-197.22**	**-18,218.57**
12	**Paid up equity share capital (Face value : Rs.10 per share)**	**2,057.80**	**2,057.80**	**2,057.80**	**2,057.80**	**2,057.80**
13	**Other equity**					**-37,381.18**
14	**Earning Per Share (of Rs.10 each)**					
a)	Basic (Not annualized)	-0.30	-0.29	-85.66	-0.96	-88.46
b)	Diluted (Not annualized)	-0.30	-0.29	-85.66	-0.96	-88.46

For Omkar Specialty Chemicals Limited

MAHENDRA KUMAR JAIN

Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.07 15:17:47 +05'30'

Mahendra Kumar Jain

Director

DIN: 09765526

Place : Mumbai

Date : 07th Aug'26

OMKAR SPECIALILTY CHEMICALS LIMITED

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH-2024

(Amount INR in Lakhs)

Particulars	31-Mar-2024	31-Mar-2023
ASSETS		
Non-current assets		
Property, Plant and Equipment	2,086.49	2,187.53
Capital work-in-progress	-	-
Investment property	-	-
Other intangible assets	-	0.31
Financial assets	-	-
Investments	7.44	6.93
Loans	16.45	16.45
Other financial assets	-	-
Deferred tax assets (net)	612.53	612.53
Other non-current assets	709.99	702.62
Current assets	-	-
Inventories	1.47	7.97
Financial assets	-	-
Investments	-	-
Trade receivables	-	17.53
Cash and cash equivalents	116.31	70.24
Bank balances other than above	368.61	10.54
Loans and advances	0.82	0.82
Other financial assets	1,003.29	1,003.29
Total Assets	4,923.40	4,636.76
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	2,057.80	2,057.80
Other equity	-37,577.88	-37,381.18
Liabilities	-	
Non-current liabilities	-	
Financial liabilities	12.67	12.67
Other financial liabilities	-	-
Provisions	52.42	52.42
Other non-current liabilities:	-	-
Current liabilities	-	
Financial liabilities	-	-
Borrowings	38,235.31	38,235.66
Trade payables	1,043.96	991.51
Other financial liabilities	706.54	274.85
Lease liabilities	-	-
Other current liabilities	99.97	100.42
Provisions	292.61	292.61
Total Equity and Liabilities	4,923.40	4,636.76

For Omkar Specialty Chemicals Limited

MAHENDRA KUMAR JAIN

Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.07 15:18:14 +05'30'

Mahendra Kumar Jain

Director

DIN: 09765526

Place : Mumbai

Date : 7th Aug'26

OMKAR SPECIALITY CHEMICALS LIMITED

STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 31 MARCH-2024

(Amount in INR Lakhs)

Particulars	Year Ended 31-Mar-2024	Year ended 31-Mar-2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax	-197.19	-18204.05
Adjustments for:		
Depreciation and amortisation expense	101.37	107.54
Finance costs	0.02	3250.00
Reversal of provision for expenses of earlier year	0	-10.69
Interest income	8.97	-0.53
Provision for doubtful debts	0	-
Fair value loss/(gain) on investment net of Tax	-	15.91
Dividend Income	0.36	-0.72
Profit on sales of Investment	0	-
Unrealised foreign currency (gain)/loss	0	-
Other adjustments	-	-5.59
Change in operating assets and liabilities		
Trade payables	52.45	6.07
Other financial liabilities	431.69	31.27
Provisions	-	-
Other liabilities	-0.45	-88.91
Trade receivables	-	187.09
Inventories	6.5	173.60
Other bank balance	-358.07	3.01
Other financial assets	-	-1.29
Other assets	-	2119.10
Other current assets	-7.37	-
Cash generated from operations	19.62	-12418.19
Less: Income taxes paid	-	-
Net cash inflow from operating activities	-	-12418.19
CASH FLOWS FROM INVESTING ACTIVITIES		
Payment for property, plant and equipment		-0.66
Proceed from sale of property, plant and equipment		317.35
Proceed from other non current assets	-7.37	-305.26
Other adjustments	-0.01	16.26
Dividend Income	-0.36	-
Proceed from sale of investments	-	0.72
Interest income	-8.97	0.53
Net cash outflow from investing activities	-16.71	28.94
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase/-decrease in borrowings	-0.35	15,689.71
Finance costs	-0.2	-3250.00
Net cash inflow (outflow) from financing activities	-0.37	12439.71
Net increase (decrease) in cash and cash equivalents	2.54	50.46
Cash and Cash Equivalents at the beginning of the period	198.95	19.78
Cash and Cash Equivalents at end of the period	201.49	70.24
Reconciliation of cash and cash equivalents as per the cash flow statement		
Balances with banks on current accounts	201.37	70.18
Cash on hand	0.12	0.06
Balances per statement of cash flows	201.49	70.24

For Omkar Specialty Chemicals Limited

MAHENDRA KUMAR JAIN

Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.07 15:18:35 +05'30'

Mahendra Kumar Jain

Director

DIN: 09765526

Place : Mumbai

Date: 7th Aug'26

OMKAR SPECIALITY CHEMICALS LIMITED

Notes to Unaudited Financial Results for the quarter and year ended 31st March, 2024

The above results have been reviewed and approved by the Board of Directors at its meeting held on Friday, 07th of August, 2026.

The Company was admitted Corporate Insolvency Resolution Process (CIRP) vide NCLT Mumbai order dated 05 December 2022. Resolution Plan submitted by Khitij Polyline Limited was approved by CoC and thereafter by Hon'ble NCLT on 31 July 2025.

Pursuant to approval of the Resolution Plan by Hon'ble NCLT on 31 July 2025, the powers of the Resolution Professional ceased and management transitioned to the new Board. The new Board of Directors were appointed from 1st January-2026.

The Statutory Auditors of the Company have carried out a Limited Review of the above unaudited financial results in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.

The above unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") 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. The results are in compliance with Regulation 33 of SEBI (LODR) Regulations, 2015, as amended.

The figures for the quarter ended March 31, 2024 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter for the previous financial year.

Going Concern: The Company has incurred losses during the period and its net worth remains negative. However, considering implementation of the approved Resolution Plan and expected revival of operations, the financial results have been prepared on a going concern basis.

For Omkar Speciality Chemicals Limited

MAHENDRA KUMAR JAIN
Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.07 15:18:56 +05'30'

Mahendra Kumar Jain
Director

DIN: 09866626

Date: 7th Aug'26

R.R. TIBREWALA & CO.
CHARTERED ACCOUNTANTS

Mumbai: 503, Atlanta Estate, G.M. Link Road, Goregaon- East, Mumbai- 400063
Ahmedabad: 701, Surmount Tower, Near Iscon Mega Mall, S.G. Highway, Ahmedabad- 380015
Email: rrtco75mumbai@gmail.com Tel. No.: +91 9867689583

Limited Review Report

To,
Board of Directors
Omkar Speciality Chemicals Limited

Report on the Statement of Unaudited Financial Results

We have reviewed the accompanying statement of unaudited financial results of **Omkar Speciality Chemicals Limited ("the Company")** for the quarter and period ended on **31 March 2024** ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Management's Responsibility
This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 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.

Auditor's Responsibility
Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion
1. The Company has reported loss during the period under review and the net worth turned nagative. However, financial results have been prepared on a going concern basis.
2. Hon'ble NCLT approved Resolution Plan for the Company on 31 July 2025.

Qualified Conclusion
Based on our review conducted as above, except for the possible effects of the matters described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the applicable Indian Accounting Standards and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015.

Emphasis of Matter
We draw attention to the Notes to financial results regarding approval of Resolution Plan by Hon'ble NCLT on 31 July 2025. Our conclusion is not modified in respect of this matter.

For R. R. TIBREWALA & CO.
CHARTERED ACCOUNTANTS
Firm Registration No.: 112387W

R R TIBREWALA & CO. FRN: 112387W Chartered Accountants

CA NIRMAL K. KHETAN
Partner
M. No.: 044687
Place: Mumbai
Date : 07-08-2026
UDIN : 26044687CWMHZQ2823

OMKAR SPECIALILTY CHEMICALS LIMITED

Regd.Office : Mahalasa Narayani, Ganesh Chowk, Manjarli, Badlapur (East), Thane – 421503, Maharashtra
E mail : : info@omkarchemicals.com
Website : : www.omkarchemicals.com
CIN : L2411OMH2005PLC151589

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

(Rs. in Lakhs)

S. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended
		30-06-2024	31-03-2024	30-06-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	-	-	5.30	5.86
2	Other Income	3.10	6.38	0.00	9.33
3	**Total Income (1+2)**	**3.10**	**6.38**	**5.30**	**15.19**
4	**Expenses:**				
(a)	Cost of materials consumed	-	0.32	-	0.32
(b)	Changes in inventories of finished goods, work-in-progress & Stock-in-Trade	-	-	6.18	6.18
(c)	Employee benefits expense	1.32	1.32	9.00	21.24
(d)	Finance costs	-	0.02	-	0.02
(e)	Depreciation and amortisation expense	22.61	25.00	25.27	101.37
(f)	Other expenses	11.49	41.51	7.33	83.28
	Total Expenses (a to f)	**35.42**	**68.16**	**47.79**	**212.41**
5	**Profit / (Loss) before tax (3-4)**	**-32.32**	**-61.78**	**-42.49**	**-197.22**
6	Exceptional items	-	-	-	-
7	**Profit/-Loss before tax**	**-32.32**	**-61.78**	**-42.49**	**-197.22**
8	**Tax Expenses**				
	Current Tax	-	-	-	-
	Deferred Tax	-	-	-	-
9	**Profit / (Loss) for the period (5-6)**	**-32.31**	**-61.78**	**-42.49**	**-197.22**
10	**Other Comprehensive Income**				
(i)	Items that will not be reclassified to profit or loss	-	-	-	-
(ii)	Items that will be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-
11	**Total Comprehensive Income for the period (7-8)**	**-32.31**	**-61.78**	**-42.49**	**-197.22**
12	**Paid up equity share capital (Face value: Rs.10 per share)**	**2,057.80**	**2,057.80**	**2,057.80**	**2,057.80**
13	**Other equity**				**-37,577.88**
14	**Earning Per Share (of Rs.10 each)**				
a)	Basic (Not annualized)	-0.16	-0.30	-0.21	-0.96
b)	Diluted (Not annualized)	-0.16	-0.30	-0.21	-0.96

For Omkar Specialty Chemicals Limited

MAHENDRA KUMAR JAIN

Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.07 15:19:45 +05'30'

Mahendra Kumar Jain
Director
DIN: 09765526

Place : Mumbai
Date : 7th Aug'26

OMKAR SPECIALITY CHEMICALS LIMITED

Notes to Unaudited Financial Results for the Quarter and Half Year ended 30th June, 2024

The Company was admitted Corporate Insolvency Resolution Process (CIRP) vide NCLT Mumbai order dated 05 December 2022. Resolution Plan submitted by Kshitij Polyline Limited was approved by CoC and thereafter by Hon'ble NCLT on 31 July 2025.

Pursuant to approval of the Resolution Plan by Hon'ble NCLT on 31 July 2025, the powers of the Resolution Professional ceased and management transitioned to the new Board. The new Board of Directors were appointed from 01st January, 2026.

The above results have been reviewed and approved by the Board of Directors at its meeting held on Friday 07th August, 2026.

The Statutory Auditors of the Company have carried out a Limited Review of the above unaudited financial results in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.

The above unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") 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. The results are in compliance with Regulation 33 of SEBI (LODR) Regulations, 2015, as amended.

Going Concern: The Company has incurred losses during the period and its net worth remains negative. However, considering implementation of the approved Resolution Plan and expected revival of operations, the financial results have been prepared on a going concern basis.

For Omkar Speciality Chemicals Limited

MAHENDRA KUMAR JAIN

Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.07 15:20:04 +05'30'

Mahendra Kumar Jain
Director

DIN: 09765526

Date: 7th Aug'26

R.R. TIBREWALA & CO.
CHARTERED ACCOUNTANTS

Mumbai: 503, Atlanta Estate, G.M. Link Road, Goregaon- East, Mumbai- 400063
Ahmedabad: 701, Surmount Tower, Near Iscon Mega Mall, S.G. Highway, Ahmedabad- 380015
Email: rrtco75mumbai@gmail.com Tel. No.: +91 9867689583

Limited Review Report

To,
Board of Directors
Omkar Speciality Chemicals Limited

Report on the Statement of Unaudited Financial Results

We have reviewed the accompanying statement of unaudited financial results of **Omkar Speciality Chemicals Limited ("the Company")** for the quarter and three months ended **30 June 2024** ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Management's Responsibility
This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 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.

Auditor's Responsibility
Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

1. The Company has reported loss during the period under review and the net worth turned nagative. However, financial results have been prepared on a going concern basis.
2. Hon'ble NCLT approved Resolution Plan for the Company on 31 July 2025.

Qualified Conclusion
Based on our review conducted as above, except for the possible effects of the matters described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the applicable Indian Accounting Standards and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015.

Emphasis of Matter
We draw attention to the Notes to financial results regarding approval of Resolution Plan by Hon'ble NCLT on 31 July 2025. Our conclusion is not modified in respect of this matter.

For R. R. TIBREWALA & CO.
CHARTERED ACCOUNTANTS
Firm Registration No.: 112387W

R.R. TIBREWALA & CO. FRN: 112387W Chartered Accountants

CA NIRMAL K. KHETAN
Partner
M. No.: 044687
Place: Mumbai
Date : 07-08-2026
UDIN : 26044687IUHJXG2628

OMKAR SPECIALILTY CHEMICALS LIMITED

Regd.Office : Mahalasa Narayani, Ganesh Chowk, Manjarli, Badlapur (East), Thane – 421503, Maharashtra
E mail : : info@omkarchemicals.com
Website : : www.omkarchemicals.com
CIN : L2411OMH2005PLC151589

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2024

(Rs. in Lakhs)

S. No.	Particulars	Quarter Ended			Half Year ended		Year ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	-	-	0.56	-	5.86	5.86
2	Other Income	8.38	3.10	1.94	11.48	1.94	9.33
3	**Total Income (1+2)**	**8.38**	**3.10**	**2.49**	**11.48**	**7.79**	**15.19**
4	**Expenses:**						
(a)	Cost of materials consumed	-	-	-	-	-	0.32
(b)	Changes in inventories of finished goods, work-in-progress & Stock-in-Trade	-	-	-	-	6.18	6.18
(c)	Employee benefits expense	1.32	1.32	5.46	2.63	14.46	21.24
(d)	Finance costs	0.00	-	-	-	-	0.02
(e)	Depreciation and amortisation expense	22.85	22.61	25.55	45.46	50.82	101.37
(f)	Other expenses	7.85	11.49	5.18	19.34	12.52	83.28
	Total Expenses (a to f)	**32.02**	**35.41**	**36.19**	**67.43**	**83.98**	**212.41**
5	**Profit / (Loss) before exceptional items (3-4)**	**-23.64**	**-32.31**	**-33.70**	**-55.95**	**-76.19**	**-197.22**
6	Exceptional items	-	-	-	-	-	-
7	**Profit/-Loss before tax**	**-23.64**	**-32.31**	**-33.70**	**-55.95**	**-76.19**	**-197.22**
8	**Tax Expenses**						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
9	**Profit / (Loss) for the period (7-8)**	**-23.64**	**-32.31**	**-33.70**	**-55.95**	**-76.19**	**-197.22**
10	**Other Comprehensive Income**						
(i)	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii)	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income		-	-	-	-	-
11	**Total Comprehensive Income for the period (9+10)**	**-23.64**	**-32.31**	**-33.70**	**-55.95**	**-76.19**	**-197.22**
12	**Paid up equity share capital (Face value : Rs.10 per share)**	**2,057.80**	**2,057.80**	**2,057.80**	**2,057.80**	**2,057.80**	**2,057.80**
13	**Other equity**						**-37,577.88**
14	**Earning Per Share (of Rs.10 each)**						
a)	Basic (Not annualized)	-0.11	-0.16	-0.16	-0.27	-0.37	-0.96
b)	Diluted (Not annualized)	-0.11	-0.16	-0.16	-0.27	-0.37	-0.96

For Omkar Specialty Chemicals Limited

MAHENDRA KUMAR JAIN
Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.07 15:21:55 +05'30'

Mahendra Kumar Jain
Director
DIN: 09765526

Place : Mumbai
Date : 7th Aug'26

OMKAR SPECIALILTY CHEMICALS LIMITED

STATEMENT OF ASSETS AND LIABILITIES AS AT 30 SEPTEMBER-2024

(Amount INR in Lakhs)

Particulars	30-Sep-2024	31-Mar-2024
ASSETS		
Non-current assets		
Property, Plant and Equipment	2,041.03	2,086.49
Capital work-in-progress	-	-
Investment property	-	-
Other intangible assets	-	-
Financial assets		-
Investments	7.44	7.44
Loans	16.45	16.45
Other financial assets	-	-
Deferred tax assets (net)	612.53	612.53
Other non-current assets	709.99	709.99
Current assets		-
Inventories	1.47	1.47
Financial assets	-	-
Investments	-	-
Trade receivables		-
Cash and cash equivalents	36.64	116.31
Bank balances other than above	424.00	368.61
Loans and advances	0.82	0.82
Other financial assets	1,003.29	1,003.29
Total Assets	4,853.66	4,923.40
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	2,057.80	2,057.80
Other equity	-37,633.83	-37,577.88
Liabilities		
Non-current liabilities		
Financial liabilities	12.67	12.67
Other financial liabilities		-
Provisions	52.42	52.42
Other non-current liabilities:	-	-
Current liabilities		
Financial liabilities		-
Borrowings	38,235.31	38,235.31
Trade payables	978.39	1,043.96
Other financial liabilities	758.32	706.54
Lease liabilities		-
Other current liabilities	99.97	99.97
Provisions	292.61	292.61
Total Equity and Liabilities	4,853.66	4,923.40

For Omkar Specialty Chemicals Limited

MAHENDRA KUMAR JAIN

Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.07 15:22:17 +05'30'

Mahendra Kumar Jain

Director

DIN: 09765526

Place : Mumbai

Date : 7th Aug'26

OMKAR SPECIALITY CHEMICALS LIMITED

STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30 SEPTEMBER-2024

(Amount in INR Lakhs)

Particulars	Half year ended 30-Sep-24	Half year ended 30-Sep-2023	Year Ended 31-Mar-2024 Audited
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit/(-Loss) before tax	-55.95	-76.19	-197.23
Adjustments for:			
Depreciation and amortisation expense	45.46	50.82	-101.37
Finance costs	-	-	0.02
Interest income	-11.48	1.58	8.97
Fair value loss/(gain) on investment net of Tax	-	-	-
Dividend Income	-	0.35	0.36
Change in operating assets and liabilities			
Trade payables	-65.57	-	52.45
Other financial liabilities	51.78	60.47	431.69
Provisions	-	-	-
Other liabilities	-	-	(0.45)
Trade receivables	-	17.53	17.53
Inventories	-	6.18	6.5
Other bank balance	-55.39	0.00	(358.07)
Cash generated from operations	-91.15	60.76	63.15
Less: Income taxes paid	-	-	-
Net cash inflow from operating activities	-91.15	60.76	63.15
CASH FLOWS FROM INVESTING ACTIVITIES			-
Payment for property, plant and equipment	-	-	-
Proceed from sale of property, plant and equipment	-	-	0
Proceed from other non current assets	0.00	-	-7.37
Other adjustments	0.00	-	-0.01
Dividend Income	0.00	-0.35	-0.36
Proceed from sale of investments	-	-	-
Interest income	11.48	-1.58	-8.97
Net cash outflow from investing activities	11.48	-1.94	-16.71
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/-decrease in borrowings	0.00	-0.35	-0.35
Finance costs	0.00	-	-0.02
Net cash inflow (outflow) from financing activities	0.00	-0.35	-0.37
Net increase (decrease) in cash and cash equivalents	-79.67	58.47	46.07
Cash and Cash Equivalents at the beginning of the period	116.31	70.24	198.95
Cash and Cash Equivalents at end of the period	36.64	128.71	245.02
Reconciliation of cash and cash equivalents as per the cash flow statement			
Balances with banks on current accounts	36.58	128.65	245.02
Cash on hand	0.06	0.06	0.06
Balances per statement of cash flows	36.64	128.71	245.08

For Omkar Specialty Chemicals Limited

Place : Mumbai
Date: 7th Aug'26

MAHENDRA KUMAR JAIN
Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.07 15:22:38 +05'30'

Mahendra Kumar Jain
Director
DIN: 09765526

OMKAR SPECIALITY CHEMICALS LIMITED

Notes to Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2024

The above results have been reviewed and approved by the Board of Directors at its meeting held on Friday, 07th August, 2026.

The Company was admitted Corporate Insolvency Resolution Process (CIRP) vide NCLT Mumbai order dated 05 December 2022. Resolution Plan submitted by Kshitij Polyline Limited was approved by CoC and thereafter by Hon'ble NCLT on 31 July 2025.

Pursuant to approval of the Resolution Plan by Hon'ble NCLT on 31 July 2025, the powers of the Resolution Professional ceased and management transitioned to the new Board. The new Board of Directors were appointed from 1st January-2026.

The Statutory Auditors of the Company have carried out a Limited Review of the above unaudited financial results in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.

The above unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") 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. The results are in compliance with Regulation 33 of SEBI (LODR) Regulations, 2015, as amended.

Going Concern: The Company has incurred losses during the period and its net worth remains negative. However, considering implementation of the approved Resolution Plan and expected revival of operations, the financial results have been prepared on a going concern basis.

For Omkar Speciality Chemicals Limited

MAHENDRA KUMAR JAIN

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Date: 2026.08.07 15:22:56 +05'30'

Mahendra Kumar Jain
Director

DIN: 09765526

Date: 7th Aug'26

R.R. TIBREWALA & CO.
CHARTERED ACCOUNTANTS

Mumbai: 503, Atlanta Estate, G.M. Link Road, Goregaon- East, Mumbai- 400063
Ahmedabad: 701, Surmount Tower, Near Iscon Mega Mall, S.G. Highway, Ahmedabad- 380015
Email: rrtco75mumbai@gmail.com Tel. No.: +91 9867689583

Limited Review Report

To,
Board of Directors
Omkar Speciality Chemicals Limited

Report on the Statement of Unaudited Financial Results

We have reviewed the accompanying statement of unaudited financial results of **Omkar Speciality Chemicals Limited ("the Company")** for the quarter and Half year ended **30 September 2024** ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Management's Responsibility

This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 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.

Auditor's Responsibility

Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

1. The Company has reported loss during the period under review and the net worth turned nagative. However, financial results have been prepared on a going concern basis.
2. Hon'ble NCLT approved Resolution Plan for the Company on 31 July 2025.

Qualified Conclusion

Based on our review conducted as above, except for the possible effects of the matters described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the applicable Indian Accounting Standards and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015.

Emphasis of Matter

We draw attention to the Notes to financial results regarding approval of Resolution Plan by Hon'ble NCLT on 31 July 2025. Our conclusion is not modified in respect of this matter.

For R. R. TIBREWALA & CO.
CHARTERED ACCOUNTANTS
Firm Registration No.: 112387W

CA NIRMAL K. KHETAN
Partner
M. No.: 044687
Place: Mumbai
Date : 07-08-2026
UDIN : 26044687DXEBCK6988

R R TIBREWALA & CO. ★ FRN : 112387W ★ Chartered Accountants

OMKAR SPECIALILTY CHEMICALS LIMITED

Regd.Office : Mahalasa Narayani, Ganesh Chowk, Manjarli, Badlapur (East), Thane – 421503, Maharashtra

E mail : : info@omkarchemicals.com

Website : : www.omkarchemicals.com

CIN : L2411OMH2005PLC151589

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2024

(Rs. in Lakhs)

S. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	9 Months ended	9 Months ended	Year ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	-		90.93	5.86	581.12	702.00
2	Other Income	3.41	8.37	0.50	2.95	13.95	17.53
3	**Total Income (1+2)**	**3.41**	**8.37**	**91.43**	**8.81**	**595.08**	**719.53**
4	**Expenses:**						
(a)	Cost of materials consumed	-	-	13.67		314.86	345.39
(b)	Changes in inventories of finished goods, work-in-progress & Stock-in-Trade	-	-	-	6.18	14.02	55.64
(c)	Employee benefits expense	1.32	1.31	33.19	19.92	126.89	140.79
(d)	Finance costs	0.00	0.00	46.66	-	266.92	3,250.00
(e)	Depreciation and amortisation expense	22.85	22.85	22.95	76.37	86.08	107.54
(f)	Other expenses	14.41	7.84	71.48	41.77	363.06	420.93
	Total Expenses (a to f)	**38.58**	**32.02**	**187.96**	**144.24**	**1,171.82**	**4,320.29**
5	**Profit / (Loss) before tax (3-4)**	**-35.17**	**-23.65**	**-96.52**	**-135.43**	**-576.74**	**-3,600.76**
6	Exceptional items	-		-	-		-14,603.29
7	**Profit/-Loss before tax**	**-35.17**	**-23.65**	**-96.52**	**-135.43**	**-576.74**	**-18,204.05**
8	**Tax Expenses**						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
9	**Profit / (Loss) for the period (5-6)**	**-35.17**	**-23.65**	**-96.52**	**-135.43**	**-576.74**	**-18,204.05**
10	**Other Comprehensive Income**						
(i)	Items that will not be reclassified to profit or loss	-	-	-	-	-9.52	-14.52
(ii)	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income		-	-	-	-9.52	**-14.52**
11	**Total Comprehensive Income for the period (7-8)**	**-35.17**	**-23.65**	**-96.52**	**-135.43**	**-586.26**	**-18,218.57**
12	**Paid up equity share capital (Face value : Rs.10 per**	**2,057.80**	**2.057.80**	**2,057.80**	**2,057.80**	**2,057.80**	**2,057.80**
13	**Other equity**						**-37,381.18**
14	**Earning Per Share (of Rs.10 each)**						
a)	Basic (Not annualized)	-0.17	-0.11	-0.47	-0.66	-2.80	-88.46
b)	Diluted (Not annualized)	-0.17	-0.11	-0.47	-0.66	-2.80	-88.46

For Omkar Specialty Chemicals Limited

MAHENDRA KUMAR JAIN

Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.07 15:23:46 +05'30'

Mahendra Kumar Jain

Director

DIN: 09765526

Place : Mumbai

Date : 7th Aug'26

OMKAR SPECIALITY CHEMICALS LIMITED

Notes to Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2024

The above results have been reviewed and approved by the Board of Directors at its meeting held on Friday, 07th August, 2026.

The Company was admitted Corporate Insolvency Resolution Process (CIRP) vide NCLT Mumbai order dated 05 December 2022. Resolution Plan submitted by Kshitij Polyline Limited was approved by CoC and thereafter by Hon'ble NCLT on 31 July 2025.

Pursuant to approval of the Resolution Plan by Hon'ble NCLT on 31 July 2025, the powers of the Resolution Professional ceased and management transitioned to the new Board. The new Board of Directors were appointed from 1st January-2026.

The Statutory Auditors of the Company have carried out a Limited Review of the above unaudited financial results in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.

The above unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") 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. The results are in compliance with Regulation 33 of SEBI (LODR) Regulations, 2015, as amended.

Going Concern: The Company has incurred losses during the period and its net worth remains negative. However, considering implementation of the approved Resolution Plan and expected revival of operations, the financial results have been prepared on a going concern basis.

For Omkar Speciality Chemicals Limited

MAHENDRA KUMAR JAIN Digitally signed by MAHENDRA KUMAR JAIN Date: 2026.08.07 15:24:05 +05'30'

Mahendra Kumar Jain
Director

DIN: 09765526

Date: 7th Aug'26

R.R. TIBREWALA & CO.
CHARTERED ACCOUNTANTS

Mumbai: 503, Atlanta Estate, G.M. Link Road, Goregaon- East, Mumbai- 400063
Ahmedabad: 701, Surmount Tower, Near Iscon Mega Mall, S.G. Highway, Ahmedabad- 380015
Email: rrtco75mumbai@gmail.com Tel. No.: +91 9867689583

Limited Review Report

To,
Board of Directors
Omkar Speciality Chemicals Limited

Report on the Statement of Unaudited Financial Results

We have reviewed the accompanying statement of unaudited financial results of **Omkar Speciality Chemicals Limited ("the Company")** for the quarter and nine months ended on **31 December 2024** ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Management's Responsibility

This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 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.

Auditor's Responsibility

Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

1. The Company has reported loss during the period under review and the net worth turned nagative. However, financial results have been prepared on a going concern basis.
2. Hon'ble NCLT approved Resolution Plan for the Company on 31 July 2025.

Qualified Conclusion

Based on our review conducted as above, except for the possible effects of the matters described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the applicable Indian Accounting Standards and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015.

Emphasis of Matter

We draw attention to the Notes to financial results regarding approval of Resolution Plan by Hon'ble NCLT on 31 July 2025. Our conclusion is not modified in respect of this matter.

For R. R. TIBREWALA & CO.
CHARTERED ACCOUNTANTS
Firm Registration No.: 112387W

R R TIBREWALA & CO. FRN: 112387W Chartered Accountants

CA NIRMAL K. KHETAN
Partner
M. No.: 044687
Place: Mumbai
Date : 07-08-2026
UDIN : 26044687GYHQLE1521

OMKAR SPECIALILTY CHEMICALS LIMITED

Regd.Office : Mahalasa Narayani, Ganesh Chowk, Manjarli, Badlapur (East), Thane – 421503, Maharashtra
E mail : : info@omkarchemicals.com
Website : : www.omkarchemicals.com
CIN : L2411OMH2005PLC151589

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST MARCH, 2025

(Rs. in Lakhs)

S. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	Revenue from Operations	-	-	-	-	5.86
2	Other Income	7.55	3.41	6.38	22.43	9.33
3	**Total Income (1+2)**	**7.55**	**3.41**	**6.38**	**22.43**	**15.19**
4	**Expenses:**					
(a)	Cost of materials consumed	-	-	0.32	-	0.32
(b)	Changes in inventories of finished goods, work-in-progress & Stock-in-Trade	-	-	-	-	6.18
(c)	Employee benefits expense	5.45	1.32	1.32	9.40	21.24
(d)	Finance costs	0.00	0.00	0.02	-	0.02
(e)	Depreciation and amortisation expense	22.36	22.85	25.00	90.67	101.37
(f)	Other expenses	18.99	14.41	41.51	52.73	83.28
	Total Expenses (a to f)	**46.79**	**38.58**	**68.16**	**152.80**	**212.41**
5	**Profit / -Loss before exceptional items (3-4)**	**-39.25**	**-35.17**	**-61.78**	**-130.37**	**-197.22**
6	Exceptional items	-	-	-	-	-
7	**Profit/-Loss before tax**	**-39.25**	**-35.17**	**-61.78**	**-130.37**	**-197.22**
8	**Tax Expenses**					
	Current Tax	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
9	**Profit / -Loss for the period (7-8)**	**-39.25**	**-35.17**	**-61.78**	**-130.37**	**-197.22**
10	**Other Comprehensive Income**					
(i)	Items that will not be reclassified to profit or loss	-	-	-	-	-
(ii)	Items that will be reclassified to profit or loss	-	-	-	-	-
	Total Other Comprehensive Income			-	-	-
11	**Total Comprehensive Income for the period (9+10)**	**-39.25**	**-35.17**	**-61.78**	**-130.37**	**-197.22**
12	**Paid up equity share capital (Face value : Rs.10 per share)**	**2,057.80**	**2,057.80**	**2,057.80**	**2,057.80**	**2,057.80**
13	**Other equity**				**-37,708.26**	
14	**Earning Per Share (of Rs.10 each)**					
a)	Basic (Not annualized)	-0.19	-0.17	-0.30	-0.63	-0.96
b)	Diluted (Not annualized)	-0.19	-0.17	-0.30	-0.63	-0.96

For Omkar Specialty Chemicals Limited

MAHENDRA KUMAR JAIN
Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.07 15:41:45 +05'30'

Mahendra Kumar Jain
Director
DIN: 09765526

Place : Mumbai
Date : 07/08/2026

OMKAR SPECIALILTY CHEMICALS LIMITED

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH-2025

(Amount INR in Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
ASSETS		
Non-current assets		
Property, Plant and Equipment	1,995.81	2,086.49
Capital work-in-progress	-	-
Investment property	-	-
Other intangible assets	-	-
Financial assets	-	-
Investments	7.04	7.44
Loans	16.45	16.45
Other financial assets	-	-
Deferred tax assets (net)	612.53	612.53
Other non-current assets	721.15	709.99
Current assets		
Inventories	1.47	1.47
Financial assets	-	-
Investments	-	-
Trade receivables	-	-
Cash and cash equivalents	216.49	116.31
Bank balances other than above	228.72	368.61
Loans and advances	0.82	0.82
Other financial assets	1,003.29	1,003.29
Total Assets	4,803.77	4,923.40
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	2,057.80	2,057.80
Other equity	-37,708.26	-37,577.88
Liabilities	-	
Non-current liabilities	-	
Financial liabilities	12.67	12.67
Other financial liabilities	-	-
Provisions	52.42	52.42
Other non-current liabilities:	-	-
Current liabilities		
Financial liabilities	-	-
Borrowings	38,235.31	38,235.31
Trade payables	1,041.47	1,043.96
Other financial liabilities	720.61	706.54
Lease liabilities	-	-
Other current liabilities	99.15	99.97
Provisions	292.60	292.61
Total Equity and Liabilities	4,803.77	4,923.40

For Omkar Specialty Chemicals Limited

MAHENDRA KUMAR JAIN
Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.07 15:42:06 +05'30'

Mahendra Kumar Jain
Director
DIN: 09765526

Place : Mumbai
Date : 07/08/2026

OMKAR SPECIALITY CHEMICALS LIMITED

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH-2025

(Amount in INR Lakhs)

Particulars	Year Ended 31-Mar-2025	Year Ended 31-Mar-2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/-Loss before tax	-130.37	-121.04
Adjustments for:		
Depreciation and amortisation expense	90.67	50.55
Finance costs		0.02
Interest income	-22.42	-7.39
Fair value loss/(gain) on investment net of Tax	0.40	-
Dividend Income	-0.01	-0.01
Other adjustments	-	-
Change in operating assets and liabilities		
Trade payables	-2.49	52.45
Other financial liabilities	14.70	371.22
Provisions	-0.01	-
Other liabilities	-0.82	-0.45
Trade receivables	-	-
Inventories	-	0.32
Other bank balance	139.89	-358.07
Cash generated from operations	88.54	-12.40
Less: Income taxes paid	-	-
Net cash inflow from operating activities	88.54	-12.40
CASH FLOWS FROM INVESTING ACTIVITIES		
Payment for property, plant and equipment	-	-
Proceed from sale of property, plant and equipment	-	-
Proceed from other non current assets	-11.16	-7.37
Other adjustments	-0.01	-0.01
Dividend Income	0.01	0.01
Proceed from sale of investments		-
Interest income	22.42	7.39
Net cash outflow from investing activities	33.58	0.01
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase/-decrease in borrowings	0.00	0.00
Finance costs	-	-0.02
Net cash inflow (outflow) from financing activities	0.00	-0.02
Net increase (decrease) in cash and cash equivalents	123.12	-12.40
Cash and Cash Equivalents at the beginning of the period	152.95	128.71
Cash and Cash Equivalents at end of the period	276.07	116.31
Reconciliation of cash and cash equivalents as per the cash flow statement		
Balances with banks on current accounts	275.89	116.25
Cash on hand	0.12	0.06
Balances per statement of cash flows	276.07	116.31

or Omkar Specialty Chemicals Limited

Place : Mumbai

Date: 07/08/2026

MAHENDRA KUMAR JAIN

Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.07 15:42:31 +05'30'

Mahendra Kumar Jain

Director

DIN: 09765526

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OMKAR SPECIALITY CHEMICALS LIMITED

Notes to Unaudited Financial Results for the quarter and year ended 31st March, 2025

The above results have been reviewed and approved by the Board of Directors at its meeting held on Friday, 07th August, 2026

The Company was admitted Corporate Insolvency Resolution Process (CIRP) vide NCLT Mumbai order dated 05 December 2022. Resolution Plan submitted by Kshitij Polyline Limited was approved by CoC and thereafter by Hon'ble NCLT on 31 July 2025.

Pursuant to approval of the Resolution Plan by Hon'ble NCLT on 31 July 2025, the powers of the Resolution Professional ceased and management transitioned to the new Board. The new Board of Directors were appointed from 1st January-2026.

The Statutory Auditors of the Company have carried out a Limited Review of the above unaudited financial results in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.

The above unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") 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. The results are in compliance with Regulation 33 of SEBI (LODR) Regulations, 2015, as amended.

The figures for the quarter ended March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter for the previous financial year.

Going Concern: The Company has incurred losses during the period and its net worth remains negative. However, considering implementation of the approved Resolution Plan and expected revival of operations, the financial results have been prepared on a going concern basis.

For Omkar Speciality Chemicals Limited

MAHENDRA KUMAR JAIN
Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.08.07 15:42:54 +05'30'

Mahendra Kumar Jain
Director

DIN: 09866626

Date : 07/08/2026

R.R. TIBREWALA & CO.
CHARTERED ACCOUNTANTS

Mumbai: 503, Atlanta Estate, G.M. Link Road, Goregaon- East, Mumbai- 400063
Ahmedabad: 701, Surmount Tower, Near Iscon Mega Mall, S.G. Highway, Ahmedabad- 380015
Email: rrtco75mumbai@gmail.com Tel. No.: +91 9867689583

Limited Review Report

To,
Board of Directors
Omkar Speciality Chemicals Limited

Report on the Statement of Unaudited Financial Results

We have reviewed the accompanying statement of unaudited financial results of **Omkar Speciality Chemicals Limited ("the Company")** for the quarter and period ended on **31 March 2025** ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Management's Responsibility

This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 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.

Auditor's Responsibility

Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

1. The Company has reported loss during the period under review and the net worth turned nagative. However, financial results have been prepared on a going concern basis.
2. Hon'ble NCLT approved Resolution Plan for the Company on 31 July 2025.

Qualified Conclusion

Based on our review conducted as above, except for the possible effects of the matters described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the applicable Indian Accounting Standards and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015.

Emphasis of Matter

We draw attention to the Notes to financial results regarding approval of Resolution Plan by Hon'ble NCLT on 31 July 2025. Our conclusion is not modified in respect of this matter.

For R. R. TIBREWALA & CO.
CHARTERED ACCOUNTANTS
Firm Registration No.: 112387W

R.R. TIBREWALA & CO. FRN: 112387W Chartered Accountants

CA NIRMAL K. KHETAN
Partner
M. No.: 044687
Place: Mumbai
Date : 07-08-2026
UDIN : 26044687KPYELJ6020