OMNIPOTENT INDUSTRIES LIMITED

CIN: *L74999MH2016PLC285902*
Registered. Office: Shop No. 22, Poonam Estate Cluster-II-1/2/3,
Mira Road East, Thane- 401107 MH IN
Email Id: compliance.omnipotent@gmail.com
Website: https://www.omnipotent.co.in

To
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai-400001
Scrip Code: 543400

Subject: Declaration in respect of Limited Review Report with an Unmodified Opinion for the half Year ended 30th September, 2026.

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby declare that the Statutory Auditors, M/s. Motilal & Associates LLP, Chartered Accountants, Mumbai (Firm Registration No.: 106584W/W100751) has submitted the Limited Review Report for Un-Audited financial results of the Company for the half Year ended 30th September, 2026 with an unmodified opinion.

This is for your kind information and records.

Thanking You,

Yours Faithfully,

For Omnipotent Industries Limited

GAURAV PIPLONIA Digitally signed by GAURAV PIPLONIA

Gaurav Piplonia
Managing Director
DIN: 07459334

MOTILAL & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
(A MEMBER FIRM OF M A R C K S NETWORK)

CA INDIA

Independent Auditor's Review Report

Independent Auditor, Review Report on Half yearly Unaudited Standalone Financial Result of Omnipotent Industries Limited pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 (2) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.

To,
The Board of Directors,
Omnipotent Industries Limited

1. We have reviewed the accompanying statements of unaudited IND-AS Financial Results of **M/s. Omnipotent Industries Limited** ('the Company") for the half year ended September 30, 2026 ("The Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").

2. This Statement which is the responsibility of the Company's Management and has been approved by the Board of Director's, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India and in compliance with Listing Obligations. Our responsibility is to issue a report these financial statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34, prescribed under Section 133 of the companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Motilal & Associates LLP
Chartered Accountants
Firm Registration No 106584W

BHARAT KUMAR

CA Bharat Kumar
Partner
Membership No 175787
Place: Mumbai
Date: 12.11.2026
UDIN: 26175787RMHSFP2649

OMNIPOTENT INDUSTRIES LIMITED
(formerly known as Omnipotent Industries Private Limited)
CIN: L74999MH2016PLC285902
Statement of Unaudited Standalone Financial Results for the Half Yearly ended 30th September 2026

(Rs. in Lakhs, except EPS)

Sr. No.	Particulars	Half Yearly			Year Ended	Year Ended
		30.09.26	31.03.26	30.09.25	30.09.26	31.03.26
		Unaudited (refer note 4)	Unudited (refer note 4)	Unaudited	Unaudited	Audited
1	Revenue from Operations	225.92	0	0.00	225.92	0.00
2	Other Income	3.48	0.43	0.00	3.48	0.43
3	**Total Income (1+2)**	**229.40**	**0.43**	**0.00**	**229.40**	**0.43**
4	**Expenses**					
	Cost of Consumption	224.68	0.00	0.00	224.68	0.00
	a) Employee Benefit Expenses	6.87	7.08	3.39	6.87	10.47
	b) Finance Cost	7.88	7.69		7.88	
	c) Depreciation and Amortization Expenses	0	0	0	0	0.00
	d) Other Expenses	13.65	16.19	3.41	13.65	27.29
	Total Expenses	**253.08**	**30.96**	**6.80**	**253.08**	**37.76**
5	**Profit before exceptional items and tax (3-4)**	**-23.68**	**-30.52**	**-6.80**	**-23.68**	**(37.33)**
6	Exceptional items		-2.44			(2.44)
7	**Profit / (Loss) before tax (5-6)**	**-23.68**	**-32.96**	**-6.80**	**-23.68**	**-39.76**
8	**Tax Expense**					
	a) Current tax					
	Less: MAT credit availed					
	b) Deferred tax	0	0	0	0	0.00
	c) Taxation refating to earfier years					
	Total Tax	**0**	**0**	**0**	**0**	**0.00**
9	**Net Profit / (Loss) for the period (7-8)**	**-23.68**	**-32.96**	**-6.80**	**-23.68**	**(39.76)**
10	**Other Comprehensive Income**					
	(a) i. Items that will not be reclassified to profit or loss					
	ii. Income tax relating to items that will not be reclassified to profit or loss					
	(b) i. item that will be reclassified to profit or loss					
	ii. Income tax relating to items that will be reclassified to profit or loss					
	Total Other Comprehensive Income (Net of Taxes)	0	0	0	0	0.00
11	**Total Comprehensive Income for the period (9+10)**	**-23.68**	**-32.96**	**-6.80**	**-23.68**	**(39.76)**
XIII	**Net Profit/ (Loss) for the period**	**(23.68)**	**(32.96)**	**(6.80)**	**(23.68)**	**(39.76)**
12	Paid-up equity share capital (Face Value of 10/- each)	**605.00**	**605.00**	**605.00**	**605.00**	**605.00**
13	**Earnings per equity share**					
	(i) Basic earnings per share (Rs.)	(0.39)	(0.54)	(0.11)	(0.39)	(0.66)
	(i) Diluted earnings per share (Rs.)	(0.39)	(0.54)	(0.11)	(0.39)	(0.66)

1. The above un audited results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 12th November 2026.

2. The above results have been prepared on the basis of the unaudited half yearly financial statements for the year ended 30th September, 2026 and the unaudited interim financial statements upto the end of the first half year, which are prepared in accordance with the AS notified under the Companies Act, 2013. These results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on Thursday 12th November, 2026. The statutory auditor has given limited reviewed on these results.

3. The figures for the half year and year ended 30th September 2026 and 31st March 2026 are balancing figures between the audited ones in respect of the full financial year and published unaudited year to date figures upto the first half year of the respective financial years.

4. Previous periods figures have been rearranged / regrouped wherever considered necessary to confirm to the presentation of the current period. All figures of financial results has been rounded off to nearest lakhs rupees.

5.Unaudited Standalone Statement of Cash Flows is attached in Annexure A

For Omnipotent Industries Limited
(Formly know as Omnipotent Industries Private Limited)

GAURAV PIPLONIA Digitally signed by GAURAV PIPLONIA

Place: Mumbai
Date: 12/11/2026

Gourav Piplonia
Director
DIN:07459334

OMNIPOTENT INDUSTRIES LIMITED
(formerly known as Omnipotent Industries Private Limited)
CIN:L74999MH2016PLC28590
Standalone Statement of Assets and Liabilities as at 30th September 2026

(Rs. In Lakhs)

Sr. No.	Particulars	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
A	**ASSETS**		
1	**Non Current Assets**		
	(a) Property, Plant & Equipments, Vehicles	0	0
	(b) Financial Assets	0	0
	(i) Investments	0	0
	(ii) Non Current Financial Assets	6.86	6.86
	(c) Deferred Tax Assets (Net)	0	0
	(d) Income Tax Assets (net)	0	0
	Sub Total Non - Current Assets	**6.86**	**6.86**
2	**Current Assets**		
	(a) Financial Assets		
	(i) Trade Receivable	1970.83	1830.41
	(ii) Inventory	126.43	0
	(iii) Investments		0
	(iv) Cash and Bank Balances	2.05	1.71
	(v) Other Current Financial Assets	358.42	158.42
	(b) Other Current Assets	0.00	0.00
	Sub Total Current Assets	**2457.74**	**1990.54**
	TOTAL ASSETS	**2464.59**	**1997.40**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Share Capital	605.00	605.00
	(b) Other Equity	1075.38	1099.06
	Sub Total Equity	**1680.38**	**1704.06**
2	**Liabilities**		
	(a) Financial Liabilities		
	(i) Non current Borrowings	241.49	123.28
	(ii) Current Borrowings		
	(iii) Trade payables		
	-Total O/s due to MSME		
	-Total ofs other than MSME	496.85	129.51
	(iv)Other Financial Liablities		
	(b) Other Current Liabilities		
	(c) Provisions	45.87	40.54
	(d) Non Current Liabilities		
	(e) Deferred Tax Liability (Net)		
	Sub Total Liabilities	**784.21**	**293.33**
	TOTAL EQUITY AND LIABILITIES	**2464.59**	**1997.40**

For Omnipotent Industries Limited
(Formly know as Omnipotent Industries Private Limited)

GAURAV PIPLONIA Digitally signed by GAURAV PIPLONIA

Place: Mumbai
Date: 12/11/2026

Gourav Piplonia
Director
DIN:07459334

ANNEXURE-A

OMNIPOTENT INDUSTRIES LIMITED

(formerly known as Omnipotent Industries Private Limited)

CIN:L74999MH2016PLC28590

Standalone Statement of Cash Flow for the year ended 30th September 2026

(Rs. In Lakhs)

Sr. No.	Particulars	As at 30.09.2026	As at 31.03.2026
		Unaudited	Audited
A	**Cash Flow From Operating Activities**		
	Profit Before Tax	-23.68	-39.76
	Adjustments for:		
	Depreciation and amortisation expenses	0	7.69
	Loss on disposable Inventory	0	0.00
	Loss on sale of Fixed Assets	0	0.00
	Other Income	-3.475	-0.43
	Dividend Income	0	0.00
	Operating Profit before Working Capital Changes	**-27.16**	**-32.51**
	Changes in Working Capital		
	Trade Receivables	-140.43	-115.53
	Inventories	-126.43	0.00
	Loans & Advances	-200.00	3.82
	Other current liabilities	0.00	-8.83
	Other Current Assets	0	0.83
	Provisions	5.34	0.00
	Trade Payables	367.34	4.34
	Short Term Borrowing	0.00	-38.97
	Taxes Paid (net)	0.00	0.00
	Net Cash Flow from/(used in) Operating Activities	**-121.35**	**-186.85**
B	**Cash Flow From Investing Activities**		
	Purchase of Property, Plant and Equipment	0	0.00
	Proceeds from Sale of Property, Plant and equipments	0	0.00
	Purchase of Investments	0	-0.50
	Proceeds from sale of Investments	0	0.19
	Interest Recelved	3.475	0.43
	Loans & Advances	0	0.00
	Net Cash Flow From Investing Activities	**3.48**	**0.12**
C	**Cash Flow from Financing Activities**		
	Repayment of Long Term Borrowings	0.00	0.00
	Funds Borrowed during the year	118.21	123.28
	Proceeds From Issue of Equity Share Capital during the year		0.00
	Finance Costs		0.00
	Net Cash Flow from/ {used in) Financing Activities	**118.21**	**123.28**
	Net Increase/(Decrease) in Cash and Cash Equivalents	**0.34**	**-63.45**
	Cash and Cash Equivalents as at the beginning of the period	1.71	65.17
	Cash and Cash Equivalents as at the end of the period	**2.05**	**1.72**

For Omnipotent Industries Limited

(Formly know as Omnipotent Industries Private Limited)

GAURAV PIPLONIA Digitally signed by GAURAV PIPLONIA

Place: Mumbai
Date: 12/11/2026

Gourav Piplonia
Director
DIN:07459334