

(CIN: L51909GJ1994PLC023680)

Email: omkaroverseas212@gmail.com

Encl: Unaudited Standalone Financial Results, with Limited Review Report for the quarter and half-year ended 30th September, 2026

(Rs. in Lakhs)

Standalone Statement of Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2026

Sr. No.	Particulars	Quarter Ended			For The Six Months ended		Year to date
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	-	-	-	-	-	-
2	Other Income	-	-	-	-	-	0.14
3	Total Revenue (1 + 2)	-	-	-	-	-	0.14
4	Expenses:						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods work-in-progress	-	-	-	-	-	-
	Employee benefits expense	2.40	2.40	2.40	4.80	4.80	9.60
	Finance costs	-	-	-	-	-	2.49
	Depreciation and amortisation expense	-	-	-	-	-	-
	Other expenses	0.99	4.81	0.27	5.80	4.25	5.08
	Total expenses	3.39	7.21	2.67	10.60	9.05	17.17
5	Profit before exceptional and extraordinary items and tax (3 - Total expenses)	(3.39)	(7.21)	(2.67)	(10.60)	(9.05)	(17.03)
6	Exceptional items	-	-	-	-	-	-
7	Profit before extraordinary items and tax (5 - 6)	(3.39)	(7.21)	(2.67)	(10.60)	(9.05)	(17.03)
8	Extraordinary items	-	-	-	-	-	-
9	Profit before tax (7 - 8)	(3.39)	(7.21)	(2.67)	(10.60)	(9.05)	(17.03)
10	Tax expense : (a+b+c)	-	-	-	-	-	-
	(a) Current tax	-	-	-	-	-	-
	(b) Deferred tax	-	-	-	-	-	-
	(c) MAT Credit Entitlement	-	-	-	-	-	-
11	Profit for the period from continuing operations	(3.39)	(7.21)	(2.67)	(10.60)	(9.05)	(17.03)
12	Profit from discontinuing operations	-	-	-	-	-	-
13	Tax expense of discontinuing operations	-	-	-	-	-	-
14	Profit from Discontinuing operations (after tax) (12-13)	-	-	-	-	-	-
15	Profit for the period (11 + 14)	(3.39)	(7.21)	(2.67)	(10.60)	(9.05)	(17.03)
16	Share of Profit of Associates	-	-	-	-	-	-
	Minority Interest	-	-	-	-	-	-
17	Profit for the period (15 + 16)	(3.39)	(7.21)	(2.67)	(10.60)	(9.05)	(17.03)
18	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
19	Total Comprehensive Income (After Tax) (17 + 18)	(3.39)	(7.21)	(2.67)	(10.60)	(9.05)	(17.03)
20	Paid up Equity Share Capital (Face value of Rs. 10/- each)	492.36	492.36	492.36	492.36	492.36	492.36
	Reserves excluding Revaluation Reserve	-	-	-	-	-	(530.24)
21	Earnings per equity share:						
	(1) Basic	(0.07)	(0.15)	(0.05)	(0.22)	(0.18)	(0.35)
	(2) Diluted	(0.07)	(0.15)	(0.05)	(0.22)	(0.18)	(0.35)

- The financial results for the quarter and half year ended September 30, 2026 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as per section 133 of the Companies Act, 2013 and other applicable accounting policies and practices.
- The statutory Auditors of the company have carried out limited review of the above results as per Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015.
- Earnings per share for the quarter ended has been calculated as per weighted average formula and diluted Earnings per share has been calculated as required.
- The above financial results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on October 30, 2026.

Date: 30.10.2026
Place: Ahmedabad

For, OMKAR OVERSEAS LIMITED
PARUL
KAMLESHBHAI
JOSHI

PARUL KAMLESHBHAI JOSHI
WHOLE TIME DIRECTOR
DIN.: 06370561

OMKAR OVERSEAS LIMITED
304, SHOPPERS PLAZA-V, GOVT SERVANT CO-OP HSG SOC, OPP. MUNICIPAL MARKET, C.G.
ROAD, NAVRANGPURA, AHMEDABAD-380009
(CIN-L51909GJ1994PLC023680)

STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2026

All amounts in rupees Unless otherwise stated (Rs. In Lakhs)

Particulars	As At September 30, 2026	As At March 31, 2026
I. ASSETS		
1 NON-CURRENT ASSETS		
a) Property, Plant and Equipment	00.00	00.00
Total non-current assets	00.00	00.00
2 CURRENT ASSETS		
a) Financial Assets		
i. Cash and Bank Balances		
a) Cash and Cash Equivalents	05.43	04.68
b) Other Current Assets (to be specified)	08.47	07.72
Total Current Assets	13.90	12.39
TOTAL ASSETS (1 + 2)	13.90	12.39
II EQUITY AND LIABILITIES		
1 EQUITY		
a) Equity Share Capital	492.36	492.36
b) Other Equity	-540.85	-530.24
Total Equity	-48.49	-37.88
2 LIABILITIES		
A. NON-CURRENT LIABILITIES		
a) Financial Liabilities		
i. Borrowings	50.84	39.10
Total Non-Current Liabilities (A)	50.84	39.10
B. CURRENT LIABILITIES		
a) Financial Liabilities		
i. Borrowings		
A) Total Outstanding to Micro and Small Enterprise		
B) Total Outstanding to Others	08.26	07.89
b) Other Current Liabilities	00.04	00.29
c) Provisions	03.25	03.00
d) Current Tax Liability (Net)	00.00	00.00
Total Current Liabilities (B)	11.55	11.17
Total Liabilities (A + B)	62.39	50.28
TOTAL EQUITY AND LIABILITIES (1 + 2)	13.90	12.39

OMKAR OVERSEAS LIMITED
304, SHOPPERS PLAZA-V, GOVT SERVANT CO-OP HSG SOC, OPP. MUNICIPAL MARKET, C.G.
ROAD, NAVRANGPURA, AHMEDABAD-380009

(CIN-L51909GJ1994PLC023680)

Statement of Cash Flows for the half year ended on September 30, 2026

All amounts in rupees Unless otherwise stated (Rs. In Lakhs)

Particulars	For the Period ended on September 30, 2026	For the Period ended on September 30, 2025
A Cash Flow From Operating Activities		
Profit (Loss) Before Tax	-10.60	-09.05
Adjustments For:		
Provisions	00.25	00.50
Finance Expense	00.01	00.00
Operating (Loss) Before Working Capital Changes	-10.35	-08.55
Movements in Working Capital :		
(Increase) / Decrease in Other Assets	-00.75	-00.62
Increase / (Decrease) in Trade Payables	00.36	-00.61
Increase in Other Financial Liabilities	-00.25	-00.10
Cash (used) in operations	-10.98	-09.89
Direct Taxes Paid (Net of Refunds)		
Net Cash Outflow From Operating Activities	-10.98	-09.89
B. Cash Flows From Investing Activities		
Net Cash (Outflow) from Investing Activities	00.00	00.00
C. Cash Flows From Financing Activities		
Increase in Long Term Borrowings	11.74	09.90
Interest and Finance Charges Paid	-00.01	00.00
Net Cash Inflow from Financing Activities	11.73	09.90
D. Net Increase in Cash & Cash Equivalents (A + B + C)	00.75	00.01
E. Cash & Cash Equivalents at the beginning of the year / period	04.68	04.63
F. Cash & Cash Equivalents at the end of the year / period	05.43	04.64
Component of Cash and Cash Equivalents		
Cash on hand		
Balances with Scheduled Bank		
- On Current Accounts	05.43	04.64
- Deposits with original maturity of less than 3 months		
Cash and Cash Equivalents at the end of the year / period	05.43	04.64



Limited Review Report on quarterly Standalone Financial Results of OMKAR OVERSEAS LIMITED pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015) for the quarter ended September 30, 2026

To
The Board of Directors
OMKAR OVERSEAS LIMITED
304, SHOPPERS PLAZA-V, GOVT SERVANT CO-OP HSG SOC,
OPP. MUNICIPAL MARKET, C.G. ROAD,
NAVRANGPURA – AHMEDABAD 380009.
GUJARAT

I have reviewed the accompanying statement of unaudited standalone financial results of OMKAR OVERSEAS LIMITED, having registered office situated at 304, SHOPPERS PLAZA-V, GOVT SERVANT CO-OP HSG SOC, OPP. MUNICIPAL MARKET, C.G. ROAD, NAVRANGPURA – AHMEDABAD 380009 for the quarter ended on September 30, 2026. This statement has been prepared by the Company pursuant to the requirements of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 Dated July 5, 2016. This Statement is the responsibility of the Company's Management and has been prepared and approved by the Board of Directors in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013 ("The Act") read with relevant rules issued thereunder and other Accounting Principles generally accepted in India. My responsibility is to issue a report on these financial statements based on my review.

I conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that I plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. I have not performed an audit and accordingly, I do not express an audit opinion.

Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statement prepared in accordance with applicable Indian Accounting standards (Ind AS) as per Section 133 of the Companies Act, 2013 read with relevant rules framed thereunder and other recognized accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Ahmedabad
Date: 30.10.2026

For N.S. Nanavati & Co.
Chartered Accountants
FRN: 134235W



N. Nanavati
30/10/26
CA NITESH SHIRISHCHANDRA NANAVATI
Proprietor
Membership No.: 143769
UDIN: 26143769OIDZXO2195