

OMKAR SPECIALITY CHEMICALS LIMITED

Admitted into CIRP via order dated 5th December, 2022. Vide IA 1521/2022 In C.P. (IB)/1738(MB)2017.

CIN: L24110MH2005PLC151589

Rgd. Add: Mahalsa Narayani, Ganesh Chowk Manjarli, Badlapur (W), Thane, Badlapur, Maharashtra, India, 421503

June 03, 2026

| | |
|---|--|
| To, The Listing Department, BSE Limited | To, The Listing Department, National Stock Exchange of India Limited |
| Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400001 | Exchange Plaza, 5th Floor, Plot No. C/1, "G" Block Bandra Kurla Complex, Bandra (E), Mumbai - 400051 |
| Script Code: 533317 | NSE Symbol: OMKARCHEM |
| Script Name: OMKARCHEM | |

Dear Madam/Sir,

Subject: Revised outcome of the meeting of Monitoring Committee of Omkar Speciality Chemicals Limited ("the Company") held on Wednesday, May 27, 2026.

Ref:

1. Original Outcome of the Meeting of Monitoring Committee of Omkar Speciality Chemicals Limited ("the Company") held on Wednesday, May 27, 2026, which was submitted on May 28, 2026.
2. Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 of the Securities and Exchange Board of India ("the SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the undersigned on behalf of the Company, disclose and inform your good office that the Monitoring Committee of the Company in its meeting held on Wednesday, May 27, 2026, has resolved and approved the following:

1. To consider and approve the unaudited financial statement of the Company for the quarter ended 30th June 2025, 30th September 2025 and 31st December, 2025

The members of the monitoring committee have approved the unaudited financial statement of the Company for the quarter ended 30th June 2025, 30th September 2025 and 31st December 2025 pursuant to the provisions of Companies Act 2013, Listing Regulations and other applicable laws. The standalone financial results along with the Independent Auditor's limited review report are attached as an Annexure A.

2. To consider and approve the constitution of the Audit Committee of the Board.

The members of the monitoring committee has approved the constitution of the Audit Committee of the Board pursuant to the provisions of Section 177 of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment thereof for the time being in force).

AJIT KUMAR

**CHAIRPERSON, MONITORING COMMITTEE (ERSTWHILE RESOLUTION PROFESSIONAL)
(IBBI/IPA-003/IP-N00062/2017-18/10548)
Address: Ocus Quantum, Third Floor, Office 305, Sector 51, Gurugram-122003
e-mail- cirp.omkarspeciality@gmail.com**

AJIT KUMAR Digitally signed
by AJIT KUMAR
Date: 2026.06.03
12:32:41 +05'30'

OMKAR SPECIALITY CHEMICALS LIMITED

Admitted into CIRP via order dated 5th December, 2022. Vide IA 1521/2022 In C.P. (IB)/1738(MB)2017.

CIN: L24110MH2005PLC151589

Rgd. Add: Mahalsa Narayani, Ganesh Chowk Manjarli, Badlapur (W), Thane, Badlapur, Maharashtra, India, 421503

The following shall be the composition of the Audit Committee:

| Sr No | Name of the member | Designation in Company | Designation in Committee |
|-------|-------------------------|------------------------|--------------------------|
| 1 | Mr. Bhupeshkumar Jain | Independent Director | Chairperson |
| 2 | Ms. Muskaan Pherwani | Independent Director | Member |
| 3 | Mr. Mahendra Kumar Jain | Executive Director | Member |

3. To consider and approve the constitution of the Stakeholder's Relationship Committee of the Board

The members of the monitoring committee has approved the constitution of the Stakeholder's Relationship Committee of the Board pursuant to the provisions of Section 178(5) of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 20 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment thereof for the time being in force).

The following shall be the composition of the Stakeholder Relationship Committee:

| Sr No | Name of the member | Designation in Company | Designation in Committee |
|-------|-------------------------|------------------------|--------------------------|
| 1 | Ms. Muskaan Pherwani | Non-Executive Director | Chairperson |
| 2 | Mr. Bhupeshkumar Jain | Independent Director | Member |
| 3 | Mr. Mahendra Kumar Jain | Executive Director | Member |

4. To consider and approve the appointment of Mr. Ruhini Kumar Chakraborty (DIN: 08124270), as an Independent Director of the Company.

The details as required under Regulation 30 read with Schedule III of the Listing Regulations and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/L/3762/2026 dated January 30, 2026 is enclosed herewith as Annexure-B.

In accordance with the requirements specified by the stock exchanges, this is to confirm that Mr. Ruhini Kumar Chakraborty is not debarred from holding the office of Key Managerial Personnel by virtue of any SEBI order or any other such authority.

5. To approve the appointment of Mr. Dipak Kumar Shaw (PAN: CCYPS8421F), as Chief Executive Officer (CEO) of the Company

AJIT KUMAR

**CHAIRPERSON, MONITORING COMMITTEE (ERSTWHILE RESOLUTION PROFESSIONAL)
(IBBI/IPA-003/IP-N00062/2017-18/10548)**

Address: Ocus Quantum, Third Floor, Office 305, Sector 51, Gurugram-122003

e-mail- cirp.omkarspeciality@gmail.com

AJIT KUMAR Digitally signed
by AJIT KUMAR
Date: 2026.06.03
12:32:59 +05'30'

OMKAR SPECIALITY CHEMICALS LIMITED

**Admitted into CIRP via order dated 5th December, 2022. Vide IA 1521/2022 In C.P.
(IB)/1738(MB)2017.**

CIN: L24110MH2005PLC151589

**Rgd. Add: Mahalsa Narayani, Ganesh Chowk Manjarli, Badlapur (W), Thane, Badlapur,
Maharashtra, India, 421503**

The details as required under Regulation 30 read with Schedule III of the Listing Regulations and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/L/3762/2026 dated January 30, 2026 is enclosed herewith as Annexure-C.

In accordance with the requirements specified by the stock exchanges, this is to confirm that Mr. Dipak Kumar Shaw is not debarred from holding the office of Key Managerial Personnel by virtue of any SEBI order or any other such authority.

6. To consider and approve the appointment of Statutory Auditors of the Company to fill the casual vacancy.

The details as required under Regulation 30 read with Schedule III of the Listing Regulations and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/L/3762/2026 dated January 30, 2026 is enclosed herewith as Annexure-D.

7. To consider and approve the appointment of Secretarial Auditor for the Financial Year 2025-26.

The details as required under Regulation 30 read with Schedule III of the Listing Regulations and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/L/3762/2026 dated January 30, 2026 is enclosed herewith as Annexure-E.

8. To consider and approve opening of the current Bank Account of the Company with ICICI Bank.

The members of the Monitoring Committee hereby approved the opening of the current Bank Account of the Company with ICICI Bank in order to facilitate smooth day-to-day business operation and banking transactions.

9. To discuss the CIRP Cost

The members of the monitoring committee discussed regarding the CIRP costs incurred pursuant to the Monitoring Committee meetings, NSDL/CDSL costs, fees/charges paid to IBBI, etc.

10. To discuss refund of PBG

The members of the monitoring committee discussed regarding the refund/release of the Performance Bank Guarantee of 10% furnished by the Successful Resolution Applicant, in view of the compliance and implementation status of the approved Resolution Plan and discussed on the future action in this regard.

AJIT KUMAR

**CHAIRPERSON, MONITORING COMMITTEE (ERSTWHILE RESOLUTION PROFESSIONAL)
(IBBI/IPA-003/IP-N00062/2017-18/10548)**

**Address: Ocus Quantum, Third Floor, Office 305, Sector 51, Gurugram-122003
e-mail- cirp.omkarspeciality@gmail.com**

AJIT KUMAR Digitally signed
by AJIT KUMAR
Date: 2026.06.03
12:33:12 +05'30'

OMKAR SPECIALITY CHEMICALS LIMITED

**Admitted into CIRP via order dated 5th December, 2022. Vide IA 1521/2022 In C.P.
(IB)/1738(MB)2017.**

CIN: L24110MH2005PLC151589

**Rgd. Add: Mahalsa Narayani, Ganesh Chowk Manjarli, Badlapur (W), Thane, Badlapur,
Maharashtra, India, 421503**

The meeting of the Board of Directors commenced at 02.30 p.m. and concluded at 07.00 p.m.

This is for your information and records.

For Omkar Speciality Chemicals Limited

AJIT
KUMAR

Digitally signed
by AJIT KUMAR
Date: 2026.06.03
12:33:30 +05'30'

**Ajit Kumar
Acting Chairperson of Monitoring Committee &
Erstwhile Resolution Professional**

AJIT KUMAR

**CHAIRPERSON, MONITORING COMMITTEE (ERSTWHILE RESOLUTION PROFESSIONAL)
(IBBI/IPA-003/IP-N00062/2017-18/10548)**

**Address: Ocus Quantum, Third Floor, Office 305, Sector 51, Gurugram-122003
e-mail- cirp.omkarspeciality@gmail.com**



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 ended **30 June 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 was under CIRP during the period under review.
2. The Company has not prepared financial results for the first three quarters of the financial year 2024-25 and hence comparative quarterly figures are not available.
3. The Company has incurred losses during the quarter and its net worth is negative, indicating existence of material uncertainty related to going concern. However, financial results have been prepared on a going concern basis considering approval of resolution plan subsequent to the quarter end.

LIMITED REVIEW REPORT FOR THE QUARTER ENDED 30 JUNE 2025

OMKAR SPECIALITY CHEMICALS LIMITED

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 Note 4 of the financial results regarding approval of Resolution Plan by Hon'ble NCLT on 31 July 2025, subsequent to the reporting period. Our conclusion is not modified in respect of this matter.

For R. R. TIBREWALA & CO. CHARTERED ACCOUNTANTS

Firm Registration No.: 112387W

Nirmal Digitally signed
by Nirmal Khetan
Khetan Date: 2026.05.27
20:03:08 +05'30'

CA NIRMAL K. KHETAN

Partner

M. No.: 044687

Place: Mumbai

Date: 27-05-2026

UDIN: 26044687REDZJX9868

Name of Company : **OMKAR SPECIALILTY CHEMICALS LIMITED**
CIN : **L24110MH2005PLC151589**
Registered Office : **MAHALSA NARAYANI, GANESH CHOWK MANJARLI,
BADLAPUR- WEST, DISTRICT THANE, MAHARASHTRA - 421503**

STATEMENT OF UNAUDITED FINANCIAL RESULTS

(Amount INR in Lakhs)

| Particulars | Quarter ended 30.06.2025 | Year ended 31.03.2025 |
|--|-----------------------------|--------------------------|
| I. Revenue from operations | - | - |
| II. Other income | 0.86 | 22.43 |
| III. Total Income (I+II) | 0.86 | 22.43 |
| IV. Expenses | - | - |
| (a) Cost of materials consumed | - | - |
| (b) Purchase of stock-in-trade | - | - |
| (c) Changes in inventories of FG/ WIP/ Stock-in-trade | - | - |
| (d) Employee benefits expense | 0.44 | 9.40 |
| (e) Finance costs | - | - |
| (f) Depreciation and amortisation expense | 22.31 | 90.67 |
| (g) Other expenses | 19.10 | 52.73 |
| Total Expenses (IV) | 41.84 | 152.80 |
| V. Profit/(Loss) before exceptional items and tax (III-IV) | -40.98 | -130.37 |
| VI. Exceptional items | - | - |
| VII. Profit/(Loss) before tax (V-VI) | -40.98 | -130.37 |
| VIII. Tax expense | | |
| (1) Current tax | - | - |
| (2) Deferred tax | - | - |
| IX. Profit/(Loss) for the period (VII-VIII) | -40.98 | -130.37 |
| X. Other Comprehensive Income (OCI) | | |
| A. Items that will not be reclassified to P&L | - | - |
| B. Items that will be reclassified to P&L | - | - |
| XI. Total Comprehensive Income (IX+X) | -40.98 | -130.37 |
| XII. Paid-up Equity Share Capital | 2,057.80 | 2,057.80 |
| XIII. Other Equity | -37,749.24 | -37,708.26 |
| XIV. Earnings per share (₹) | | |
| Basic | -0.20 | -0.63 |
| Diluted | -0.20 | -0.63 |

For R. R. TIBREWALA & CO.

CHARTERED ACCOUNTANTS

Firm Registration No.: 112387W

**Nirmal
Khetan**

Digitally signed by
Nirmal Khetan
Date: 2026.05.27
19:46:16 +05'30'

CA NIRMAL K. KHETAN

Partner

M. No.: 044687

Place: Mumbai

Date: 27-05-2026

UDIN: 26044687REDZJX9868

For OMKAR SPECIALITY CHEMICALS LIMITED

**AJIT
KUMAR**

Digitally signed
by AJIT KUMAR
Date: 2026.05.27
19:34:37 +05'30'

AJIT KUMAR

Chairperson of the Monitoring Committee

Date : 27-05-2026

Place: Mumbai

OMKAR SPECIALITY CHEMICALS LIMITED

Notes to Unaudited Financial Results for the Quarter and Half Year ended 30 June 2025

1. Basis of Preparation

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.

2. Approval of Results

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 above results have been reviewed and approved by the Monitoring Committee at its meeting held on 27 May-2026.

3. Limited Review

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.

4. Corporate Insolvency Resolution Process (CIRP) & Resolution Plan

- (a) The Company was admitted into CIRP vide NCLT Mumbai order dated 05 December 2022.
- (b) Resolution Plan submitted by Kshitij Polyline Limited was approved by CoC and thereafter by Hon'ble NCLT on 31 July 2025.
- (c) Since the Resolution Plan was approved after the quarter ended on 30th June 2025, accordingly, effect of Resolution Plan is not considered in these financial results for the quarter ended 30 June 2025.

Key features of Resolution Plan:

- (i) Total resolution amount: ₹2,665 lakhs
- (ii) Payment towards creditors: ₹2,314 lakhs
- (iii) Capex & working capital: ₹351 lakhs
- (iv) Fresh unsecured loans introduced
- (v) Equity restructuring (extinguishment and reissuance as per plan)
- (vi) The Resolution Applicant has infused funds amounting to Rs. 973.40 lakhs up to September 2025.

5. 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.

6. Comparative Financial Information

The Company had not prepared quarterly financial results for the first three quarters of FY 2024-25 due to CIRP. Accordingly, comparative quarterly figures are not presented. However, figures for the year ended 31 March 2025 have been disclosed.

7. Revenue from Operations

The Company has not generated revenue from operations during the quarter and half year ended 30 June 2025.

8. Exceptional Items

There are no exceptional items during the period under review.

9. Segment Reporting

The Company operates in a single segment; hence, segment reporting under Ind AS 108 is not applicable.

10. Half-Year Disclosures

The Statement of Assets and Liabilities and Cash Flow Statement have been presented as required under Regulation 33 for half-year ended results.

For Omkar Speciality Chemicals Limited

AJIT
KUMAR

Digitally signed
by AJIT KUMAR
Date: 2026.05.27
19:33:57 +05'30'

Ajit Kumar
Chairperson of Monitoring Committee

Date : 27-05-2026

Place: Mumbai



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 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. Hon'ble NCLT approved Resolution Plan for the Company on 31 July 2025.
2. The Company has not prepared financial results for the first three quarters of the financial year 2024-25 and hence comparative quarterly figures are not available.
3. The Company has reported loss during the period under review. However, financial results have been prepared on a going concern basis.

LIMITED REVIEW REPORT FOR THE QUARTER ENDED 30 SEPTEMBER- 2025

OMKAR SPECIALITY CHEMICALS LIMITED

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 Note 4 of the 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

Nirmal
Khetan

Digitally signed
by Nirmal Khetan
Date: 2026.05.27
20:04:06 +05'30'

CA NIRMAL K. KHETAN

Partner

M. No.: 044687

Place: Mumbai

Date: 27-05-2026

UDIN: 26044687MKQKDA9295

Name of Company

: **OMKAR SPECIALILTY CHEMICALS LIMITED**

CIN

: **L24110MH2005PLC151589**

Registered Office

: **MAHALSA NARAYANI, GANESH CHOWK MANJARLI,
BADLAPUR- WEST, DISTRICT THANE, MAHARASHTRA - 421503**

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED
30TH SEPTEMBER, 2025**

(Amount INR in Lakhs)

| Particulars | Quarter ended 30.09.2025 | Quarter ended 30.06.2025 | Half year ended 30.09.2025 | Year ended 31.03.2025 |
|--|-----------------------------|-----------------------------|----------------------------------|--------------------------|
| I. Revenue from operations | - | - | - | - |
| II. Other income | 7.70 | 0.86 | 8.57 | 22.43 |
| III. Total Income (I+II) | 7.70 | 0.86 | 8.57 | 22.43 |
| IV. Expenses | - | - | - | - |
| (a) Cost of materials consumed | - | - | - | - |
| (b) Purchase of stock-in-trade | - | - | - | - |
| (c) Changes in inventories of FG/ WIP/ Stock-in-trade | - | - | - | - |
| (d) Employee benefits expense | 0.20 | 0.44 | 0.64 | 9.40 |
| (e) Finance costs | - | - | - | - |
| (f) Depreciation and amortisation expense | 22.52 | 22.31 | 44.83 | 90.67 |
| (g) Other expenses | 36.77 | 19.10 | 55.87 | 52.73 |
| Total Expenses (IV) | 59.50 | 41.84 | 101.34 | 152.80 |
| V. Profit/(Loss) before exceptional items and tax (III-IV) | -51.79 | -40.98 | -92.77 | -130.37 |
| VI. Exceptional items | - | - | - | - |
| VII. Profit/(Loss) before tax (V-VI) | -51.79 | -40.98 | -92.77 | -130.37 |
| VIII. Tax expense | - | - | - | - |
| (1) Current tax | - | - | - | - |
| (2) Deferred tax | - | - | - | - |
| IX. Profit/(Loss) for the period (VII-VIII) | -51.79 | -40.98 | -92.77 | -130.37 |
| X. Other Comprehensive Income (OCI) | - | - | - | - |
| A. Items that will not be reclassified to P&L | - | - | - | - |
| B. Items that will be reclassified to P&L | - | - | - | - |
| XI. Total Comprehensive Income (IX+X) | -51.79 | -40.98 | -92.77 | -130.37 |
| XII. Paid-up Equity Share Capital | 2,057.80 | 2,057.80 | 2,057.80 | 2,057.80 |
| XIII. Other Equity | -119.22 | -37,749.24 | -119.22 | -37,708.26 |
| XIV. Earnings per share (₹) | - | - | - | - |
| Basic | -0.25 | -0.20 | -0.45 | -0.63 |
| Diluted | -0.25 | -0.20 | -0.45 | -0.63 |

**For R. R. TIBREWALA & CO.
CHARTERED ACCOUNTANTS**

Firm Registration No.: 112387W

**Nirmal
Khetan**

Digitally signed by Nirmal
Khetan
Date: 2026.05.27 19:47:05
+05'30'

CA NIRMAL K. KHETAN

Partner

M. No.: 044687

Place: Mumbai

Date: 27-05-2026

UDIN: 26044687MKQKDA9295

For OMKAR SPECIALITY CHEMICALS LIMITED

**AJIT
KUMAR**

Digitally signed
by AJIT KUMAR
Date: 2026.05.27
19:35:35 +05'30'

AJIT KUMAR

Chairperson of the Monitoring Committee

Date : 27-05-2026

Place: Mumbai

Name of Company : OMKAR SPECIALILTY CHEMICALS LIMITED

CIN : L24110MH2005PLC151589

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTMBER-2025

(Amount INR in Lakhs)

| Particulars | 30.09.2025 | 31.03.2025 |
|-------------------------------------|-----------------|-----------------|
| ASSETS | | |
| Non-current assets | | |
| Property, Plant and Equipment | 1,951.00 | 1,995.81 |
| Capital work-in-progress | 20.17 | - |
| Investment property | - | - |
| Goodwill | - | - |
| Other intangible assets | - | - |
| Financial assets | - | - |
| Investments | 7.04 | 7.04 |
| Trade receivables | - | - |
| Loans | 16.45 | 16.45 |
| Other financial assets | - | - |
| Deferred tax assets (net) | 612.53 | 612.53 |
| Other non-current assets | 744.09 | 721.15 |
| Current assets | - | - |
| Inventories | 1.47 | 1.47 |
| Financial assets | - | - |
| Investments | - | - |
| Trade receivables | - | - |
| Cash and cash equivalents | 39.30 | 216.49 |
| Bank balances other than above | 226.62 | 228.72 |
| Loans and advances | 0.82 | 0.82 |
| Other financial assets | 1,003.29 | 1,003.29 |
| Other current assets | - | - |
| Total Assets | 4,622.79 | 4,803.77 |
| EQUITY AND LIABILITIES | - | - |
| Equity | - | - |
| Equity share capital | 2,057.80 | 2,057.80 |
| Other equity | -119.22 | -37,708.26 |
| Liabilities | - | - |
| Non-current liabilities | - | - |
| Financial liabilities | - | 12.67 |
| Borrowings | - | - |
| Lease liabilities | - | - |
| Other financial liabilities | 973.40 | 473.40 |
| Provisions | - | 52.42 |
| Deferred tax liabilities (net) | - | - |
| Other non-current liabilities | - | - |
| Current liabilities | - | - |
| Financial liabilities | - | - |
| Borrowings | 1,678.55 | 38,235.31 |
| Trade payables | 6.40 | 1,041.47 |
| Other financial liabilities | 4.96 | 247.21 |
| Lease liabilities | - | - |
| Other current liabilities | 14.71 | 99.15 |
| Provisions | 6.19 | 292.60 |
| Total Equity and Liabilities | 4,622.79 | 4,803.77 |

For R. R. TIBREWALA & CO.

CHARTERED ACCOUNTANTS

Firm Registration No.: 112387W

Nirmal
Khetan

Digitally signed by
Nirmal Khetan
Date: 2026.05.27
19:47:31 +05'30'

CA NIRMAL K. KHETAN

Partner

M. No.: 044687

Place: Mumbai

Date: 27-05-2026

UDIN: 26044687MKQKDA9295

For OMKAR SPECIALITY CHEMICALS LIMITED

AJIT
KUMAR

Digitally signed
by AJIT KUMAR
Date: 2026.05.27
19:35:51 +05'30'

AJIT KUMAR

Chairperson of the Monitoring Committee

Date : 27-05-2026

Place: Mumbai

Name of Company

: OMKAR SPECIALILTY CHEMICALS LIMITED

CIN

: L24110MH2005PLC151589

CASH FLOW STATEMENT (HALF YEAR ENDED 30.09.2025)

(Amount INR in Lakhs)

| Particulars | Half Year ended 30-09-2025 | Year ended 31-03-2025 |
|--|-------------------------------|--------------------------|
| A. Cash flow from operating activities | -92.77 | -130.37 |
| Profit before tax | | |
| Adjustments for: | | |
| Depreciation and amortisation | 44.83 | 90.67 |
| Finance costs | - | - |
| Interest income | -8.52 | -22.42 |
| Fair value loss /(gain) on invesment | - | 0.39 |
| Dividend income | -0.00 | -0.01 |
| Operating profit before working capital changes | -56.47 | -61.74 |
| Changes in operating assets and liabilities: | | |
| Inventories | - | - |
| Trade Receivables | - | - |
| Other Bank balances | 2.10 | 139.89 |
| Trade Payables | -50.83 | -2.49 |
| Other Financial Liabilities | -26.86 | 14.07 |
| Provisions | - | 0.01 |
| Other Liabilities | -4.95 | 0.82 |
| Cash generated from operations | -138.66 | 90.56 |
| Income taxes paid (net) | - | - |
| Net cash from operating activities (A) | -138.66 | 90.56 |
| | - | - |
| B. Cash flow from investing activities | - | - |
| Purchase of PPE | -20.17 | - |
| Sale of PPE | - | 0.04 |
| Other non current assets | -22.94 | -11.16 |
| Interest received | 8.52 | 22.42 |
| Dividend received | 0.00 | 0.01 |
| Investments (net) | - | - |
| Net cash used in investing activities (B) | -34.59 | 11.31 |
| | - | - |
| C. Cash flow from financing activities | - | - |
| Increase in other financial liabilities (contribution from RA) | 500.00 | |
| Proceeds/(repayment) of borrowings | -505.57 | - |
| Interest paid | - | - |
| Dividend paid | - | - |
| Net cash from financing activities (C) | -5.57 | - |
| Net increase/(decrease) in cash and cash equivalents (A+B+C) | -177.19 | 100.18 |
| Cash and cash equivalents at beginning of period | 216.49 | 116.31 |
| Cash and cash equivalents at end of period | 39.30 | 216.49 |

For R. R. TIBREWALA & CO.

CHARTERED ACCOUNTANTS

Firm Registration No.: 112387W

Nirmal Khetan

Digitally signed by Nirmal
Khetan
Date: 2026.05.27 19:47:52
+05'30'

CA NIRMAL K. KHETAN

Partner

M. No.: 044687

Place: Mumbai

Date: 27-05-2026

UDIN: 26044687MKQKDA9295

For OMKAR SPECIALITY CHEMICALS LIMITED

AJIT
KUMARDigitally signed
by AJIT KUMAR
Date: 2026.05.27
19:36:08 +05'30'

AJIT KUMAR

Chairperson of the Monitoring Committee

Date : 27-05-2026

Place: Mumbai

OMKAR SPECIALITY CHEMICALS LIMITED

Notes to Unaudited Financial Results for the Quarter and Half Year ended 30 September 2025

1. Basis of Preparation

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.

2. Approval of Results

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 above results have been reviewed and approved by the Monitoring Committee at its meeting held on 27 May-2026.

3. Limited Review

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.

4. Corporate Insolvency Resolution Process (CIRP) & Resolution Plan

- (a) The Company was admitted into CIRP vide NCLT Mumbai order dated 05 December 2022.
- (b) Resolution Plan submitted by Kshitij Polyline Limited was approved by CoC and thereafter by Hon'ble NCLT on 31 July 2025.
- (c) Accordingly, effect of Resolution Plan has been considered in these financial results for the quarter and half year ended 30 September 2025, including restatement of assets and liabilities.

Key features of Resolution Plan:

- (i) Total resolution amount: ₹2,665 lakhs
- (ii) Payment towards creditors: ₹2,314 lakhs
- (iii) Capex & working capital: ₹351 lakhs
- (iv) Fresh unsecured loans introduced
- (v) Equity restructuring (extinguishment and reissuance as per plan)
- (vi) The Resolution Applicant has infused funds amounting to Rs. 973.40 lakhs up to September 2025.

5. Going Concern

The Company has incurred losses during the period. However, considering implementation of the approved Resolution Plan and expected revival of operations, the financial results have been prepared on a going concern basis.

6. Comparative Financial Information

The Company had not prepared quarterly financial results for the first three quarters of FY 2024-25 due to CIRP. Accordingly, comparative quarterly figures are not presented. However, figures for the year ended 31 March 2025 have been disclosed.

7. Revenue from Operations

The Company has not generated revenue from operations during the quarter and half year ended 30 September 2025.

8. Exceptional Items

There are no exceptional items during the period under review.

9. Segment Reporting

The Company operates in a single segment; hence, segment reporting under Ind AS 108 is not applicable.

10. Half-Year Disclosures

The Statement of Assets and Liabilities and Cash Flow Statement have been presented as required under Regulation 33 for half-year ended results.

For Omkar Speciality Chemicals Limited

AJIT
KUMAR

Digitally signed
by AJIT KUMAR
Date:
2026.05.27
19:35:18 +05'30'

Ajit Kumar
Chairperson of Monitoring Committee

Date : 27-05-2026

Place: Mumbai



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 **31 December 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. Hon’ble NCLT approved Resolution Plan for the Company on 31 July 2025.
2. The Company has not prepared financial results for the first three quarters of the financial year 2024-25 and hence comparative quarterly figures are not available.
3. The Company has reported loss during the period under review. However, financial results have been prepared on a going concern basis.

LIMITED REVIEW REPORT FOR THE QUARTER ENDED 31 DECEMBER, 2025

OMKAR SPECIALITY CHEMICALS LIMITED

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 Note 4 of the 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

Nirmal
Khetan

Digitally signed by
Nirmal Khetan
Date: 2026.05.27
20:05:23 +05'30'

CA NIRMAL K. KHETAN

Partner

M. No.: 044687

Place: Mumbai

Date : 27-05-2026

UDIN : 26044687LACIKY4383

Name of Company

: OMKAR SPECIALILTY CHEMICALS LIMITED

CIN

: L24110MH2005PLC151589

Registered Office

: MAHALSA NARAYANI, GANESH CHOWK MANJARLI,
BADLAPUR- WEST, DISTRICT THANE, MAHARASHTRA - 421503

STATEMENT OF UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

(Amount INR in Lakhs)

| Particulars | 9 months ended 31.12.2025 | Quarter ended 31.12.2025 | Quarter ended 30.09.2025 | Quarter ended 30.06.2025 | Year ended 31.03.2025 |
|--|------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------|
| I. Revenue from operations | - | - | - | - | - |
| II. Other income | 9.39 | 0.82 | 7.70 | 0.86 | 22.43 |
| III. Total Income (I+II) | 9.39 | 0.82 | 7.70 | 0.86 | 22.43 |
| IV. Expenses | | - | - | - | |
| (a) Cost of materials consumed | - | - | - | - | - |
| (b) Purchase of stock-in-trade | - | - | - | - | - |
| (c) Changes in inventories of FG/ WIP/ Stock-in-trade | - | - | - | - | - |
| (d) Employee benefits expense | 0.94 | 0.30 | 0.20 | 0.44 | 9.40 |
| (e) Finance costs | - | - | - | - | - |
| (f) Depreciation and amortisation expense | 67.35 | 22.52 | 22.52 | 22.31 | 90.67 |
| (g) Other expenses | 66.72 | 10.84 | 36.77 | 19.10 | 52.73 |
| Total Expenses (IV) | 135.00 | 33.66 | 59.50 | 41.84 | 152.80 |
| V. Profit/(Loss) before exceptional items and tax (III-IV) | -125.62 | -32.84 | -51.79 | -40.98 | -130.37 |
| VI. Exceptional items | - | - | - | - | - |
| VII. Profit/(Loss) before tax (V-VI) | -125.62 | -32.84 | -51.79 | -40.98 | -130.37 |
| VIII. Tax expense | | | | | |
| (1) Current tax | - | - | - | - | - |
| (2) Deferred tax | - | - | - | - | - |
| IX. Profit/(Loss) for the period (VII-VIII) | -125.62 | -32.84 | -51.79 | -40.98 | -130.37 |
| X. Other Comprehensive Income (OCI) | | | | | |
| A. Items that will not be reclassified to P&L | - | - | - | - | - |
| B. Items that will be reclassified to P&L | - | - | - | - | - |
| XI. Total Comprehensive Income (IX+X) | -125.62 | -32.84 | -51.79 | -40.98 | -130.37 |
| XII. Paid-up Equity Share Capital | 2,057.80 | 2,057.80 | 2,057.80 | 2,057.80 | 2,057.80 |
| XIII. Other Equity | -277.68 | -152.07 | -119.22 | -37,749.24 | -37,708.26 |
| XIV. Earnings per share (₹) | | | | | |
| Basic | -0.61 | -0.16 | -0.25 | -0.20 | -0.63 |
| Diluted | -0.61 | -0.16 | -0.25 | -0.20 | -0.63 |

For R. R. TIBREWALA & CO.

CHARTERED ACCOUNTANTS

Firm Registration No.: 112387W

**Nirmal
Khetan**

Digitally signed
by Nirmal Khetan
Date: 2026.05.27
19:48:17 +05'30'

CA NIRMAL K. KHETAN

Partner

M. No.: 044687

Place: Mumbai

Date: 27-05-2026

UDIN: 26044687LACIKY4383

For OMKAR SPECIALITY CHEMICALS LIMITED

**AJIT
KUMAR**

Digitally signed
by AJIT KUMAR
Date: 2026.05.27
19:36:57 +05'30'

AJIT KUMAR

Chairperson of the Monitoring Committee

Date : 27-05-2026

Place: Mumbai

OMKAR SPECIALITY CHEMICALS LIMITED

Notes to Unaudited Financial Results for the Quarter and Half Year ended 31 December, 2025

1. Basis of Preparation

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.

2. Approval of Results

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 above results have been reviewed and approved by the Monitoring Committee at its meeting held on 27 May-2026.

3. Limited Review

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.

4. Corporate Insolvency Resolution Process (CIRP) & Resolution Plan

- (a) The Company was admitted into CIRP vide NCLT Mumbai order dated 05 December 2022.
- (b) Resolution Plan submitted by Kshitij Polyline Limited was approved by CoC and thereafter by Hon'ble NCLT on 31 July 2025.
- (c) Accordingly, effect of Resolution Plan has been considered in these financial results for the quarter and half year ended 30 September 2025, including restatement of assets and liabilities.

Key features of Resolution Plan:

- (i) Total resolution amount: ₹2,665 lakhs
- (ii) Payment towards creditors: ₹2,314 lakhs
- (iii) Capex & working capital: ₹351 lakhs
- (iv) Fresh unsecured loans introduced
- (v) Equity restructuring (extinguishment and reissuance as per plan)
- (vi) The Resolution Applicant has infused funds amounting to Rs. 1508.16 lakhs up to December 2025.

5. Going Concern

The Company has incurred losses during the period. However, considering implementation of the approved Resolution Plan and expected revival of operations, the financial results have been prepared on a going concern basis.

6. Comparative Financial Information

The Company had not prepared quarterly financial results for the first three quarters of FY 2024-25 due to CIRP. Accordingly, comparative quarterly figures are not presented. However, figures for the year ended 31 March 2025 have been disclosed.

7. Revenue from Operations

The Company has not generated revenue from operations during the quarter and nine months ended 31 December 2025.

8. Exceptional Items

There are no exceptional items during the period under review.

9. Segment Reporting

The Company operates in a single segment; hence, segment reporting under Ind AS 108 is not applicable.

10. Half-Year Disclosures

The Statement of Assets and Liabilities and Cash Flow Statement have been presented as required under Regulation 33 for half-year ended results.

For Omkar Speciality Chemicals Limited

AJIT Digitally signed
by AJIT KUMAR
KUMAR Date:
2026.05.27
19:36:41 +05'30'

Ajit Kumar
Chairperson of Monitoring Committee

Date : 27-05-2026

Place: Mumbai

OMKAR SPECIALITY CHEMICALS LIMITED

Admitted into CIRP via order dated 5th December, 2022. Vide IA 1521/2022 In C.P.
(IB)/1738(MB)2017.

CIN: L24110MH2005PLC151589

Rgd. Add: Mahalsa Narayani, Ganesh Chowk Manjarli, Badlapur (W), Thane, Badlapur,
Maharashtra, India, 421503

Annexure B

Mr. Ruhini Kumar Chakraborty

| Sr No. | Particulars | Details |
|--------|---|--|
| 1 | Reason for Change viz. appointment, re-appointment, resignation, removal, death or otherwise | Appointment |
| 2 | Date of appointment /re-appointment / cessation (as applicable) & term of appointment /re-appointment | May 27, 2026 |
| 3 | Brief profile (in case of appointment) | JOB * 1978 to 1982: Daulal & Co. Cd. stock Exch. As Broker * 1982 to 1986: Damani & Sons - As Broker * 1986 to 1990: Bimalkar Ghosh - As Broker * 2007 to 2009: Globe Capital market NSE, BSE Broker * 2011 to 2017: Systematix Shares & Stock India Ltd. - as Broker SUB BROKER * 1990 to 1996: PRB Securities Pvt. Ltd. NSE/BSE Broker * 1996 to 2003: MG BANGUR & CO Cal/NSE Broker * 2003 to 2007: Apollo Sindoori NSE Broker * Since 2007: Whole Time Director in EJECTA MARKETING LTD. |
| 4 | Disclosure of relationships between directors (in case of appointment) | None |

AJIT KUMAR Digitally signed
by AJIT KUMAR
Date: 2026.05.28
18:27:34 +05'30'

AJIT KUMAR

CHAIRPERSON, MONITORING COMMITTEE (ERSTWHILE RESOLUTION PROFESSIONAL)
(IBBI/IPA-003/IP-N00062/2017-18/10548)

Address: Ocus Quantum, Third Floor, Office 305, Sector 51, Gurugram-122003

e-mail- cirp.omkarspeciality@gmail.com

OMKAR SPECIALITY CHEMICALS LIMITED

Admitted into CIRP via order dated 5th December, 2022. Vide IA 1521/2022 In C.P.
(IB)/1738(MB)2017.

CIN: L24110MH2005PLC151589

Rgd. Add: Mahalsa Narayani, Ganesh Chowk Manjarli, Badlapur (W), Thane, Badlapur,
Maharashtra, India, 421503

Annexure C

Mr. Dipak Kumar Shaw

| Sr No. | Particulars | Details |
|--------|---|--|
| 1 | Reason for Change viz. appointment, re-appointment, resignation, removal, death or otherwise | Appointment |
| 2 | Date of appointment /re-appointment / cessation (as applicable) & term of appointment /re-appointment | 27 th May 2026 |
| 3 | Brief profile (in case of appointment) | Mr. Dipak Kumar Shaw brings over 18 years of experience in the service industry. He has been serving as the Director of India Fast Forward Advisory Services Private Limited since 2013, a company engaged in share recovery services. Prior to this, he worked with Systematic Shares and Stocks India Limited from 2007 to 2013. |
| 4 | Disclosure of relationships between directors (in case of appointment) | None |

**AJIT
KUMAR** Digitally signed
by AJIT KUMAR
Date: 2026.05.28
18:27:52 +05'30'

AJIT KUMAR

CHAIRPERSON, MONITORING COMMITTEE (ERSTWHILE RESOLUTION PROFESSIONAL)
(IBBI/IPA-003/IP-N00062/2017-18/10548)

Address: Ocus Quantum, Third Floor, Office 305, Sector 51, Gurugram-122003

e-mail- cirp.omkarspeciality@gmail.com

OMKAR SPECIALITY CHEMICALS LIMITED

Admitted into CIRP via order dated 5th December, 2022. Vide IA 1521/2022 In C.P.
(IB)/1738(MB)2017.

CIN: L24110MH2005PLC151589

Rgd. Add: Mahalsa Narayani, Ganesh Chowk Manjarli, Badlapur (W), Thane, Badlapur,
Maharashtra, India, 421503

Annexure D

M/s. R. R. Tibrewala & Co., Chartered Accountants (Firm Registration No. 112387W), as Statutory Auditors

| Sr No. | Particulars | Details |
|--------|---|--|
| 1 | Reason for Change viz. appointment, re-appointment, resignation, removal, death or otherwise | Appointment |
| 2 | Date of appointment /re-appointment / cessation (as applicable) & term of appointment /re-appointment | May 27, 2026 for FY 2025-26 |
| 3 | Brief profile (in case of appointment) | Established in 1975, R. R. TIBREWALA & Co. is a distinguished Indian Chartered Accountancy firm, proudly completing 50 years of unwavering commitment to excellence, trust, and client-focused professional service. With half a century of legacy, the firm has earned its reputation as a trusted partner in the field of Arbitration, Audits, Direct and Indirect Taxation, Finances, Forensics, Investments, Risk Advisory, and Valuations., catering to a diverse clientele ranging from startups, Small and Medium Enterprises, large corporates and multinational entities. |
| 4 | Disclosure of relationships between directors (in case of appointment) | None |

AJIT KUMAR Digitally signed
by AJIT KUMAR
Date:
2026.05.28
18:28:09 +05'30'

AJIT KUMAR

CHAIRPERSON, MONITORING COMMITTEE (ERSTWHILE RESOLUTION PROFESSIONAL)
(IBBI/IPA-003/IP-N00062/2017-18/10548)

Address: Ocus Quantum, Third Floor, Office 305, Sector 51, Gurugram-122003
e-mail- cirp.omkarspeciality@gmail.com

OMKAR SPECIALITY CHEMICALS LIMITED

Admitted into CIRP via order dated 5th December, 2022. Vide IA 1521/2022 In C.P.
(IB)/1738(MB)2017.

CIN: L24110MH2005PLC151589

Rgd. Add: Mahalsa Narayani, Ganesh Chowk Manjarli, Badlapur (W), Thane, Badlapur,
Maharashtra, India, 421503

Annexure E

M/s. Aabid & Co , Company Secretaries,

| Sr No. | Particulars | Details |
|--------|---|--|
| 1 | Reason for Change viz. appointment, re-appointment, resignation, removal, death or otherwise | Appointment |
| 2 | Date of appointment /re-appointment / cessation (as applicable) & term of appointment /re-appointment | May 27,2026 FY 2025-26 |
| 3 | Brief profile (in case of appointment) | Aabid & Co is a prominent Mumbai-based professional services and Company Secretary (CS) firm. Established in 2005 by CS Aabid Mohammad, it operates as a multidisciplinary consultancy housing chartered accountants, lawyers, and corporate secretaries. The firm specializes in handling complex corporate transactions and legal needs for a diverse clientele. |
| 4 | Disclosure of relationships between directors (in case of appointment) | None |

AJIT
KUMAR

Digitally signed
by AJIT KUMAR
Date: 2026.05.28
18:28:28 +05'30'

AJIT KUMAR

CHAIRPERSON, MONITORING COMMITTEE (ERSTWHILE RESOLUTION PROFESSIONAL)
(IBBI/IPA-003/IP-N00062/2017-18/10548)

Address: Ocus Quantum, Third Floor, Office 305, Sector 51, Gurugram-122003

e-mail- cirp.omkarspeciality@gmail.com