

OMKAR OVERSEAS LIMITED

(CIN: L51909GJ1994PLC023680)

REGD. OFFICE:

304, Shoppers Plaza-V, Govt Servant
Co-Op Hsg Soc, Opp. Municipal Market,
C.G. Road, Navrangpura, Ahmedabad -
380 009.

Phone: (079) 2646 4153

Website: <http://www.omkaroverseasltd.com/>

Email: omkaroverseas212@gmail.com

Date: May 07, 2026

To,
Listing And Compliance Department
Bombay Stock Exchange Limited
P. J. Tower, Dalal Street,
Fort, Mumbai- 400 001.

Dear Sir/Madam,

Sub: Outcome of Board Meeting for approval of audited Financial Results for the quarter and year ended 31st March 2026.

REF: Omkar Overseas Limited (Scrip Code: 531496)

With reference to the above-mentioned subject and pursuant to Regulation 30 read with Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby want to inform you that the Board of Directors in their meeting held today, i.e., on Thursday, May 07, 2026 at the registered office of the company which commenced at 2:00 PM and concluded at 03.00 PM inter-alia has:

- Considered and approved the audited standalone Financial Results for the Quarter and year ended **31st March, 2026** as per Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Further kindly note that, Pursuant to BSE Circular No. LIST/COMP/0112019-20 dated April 02, 2019 and NSE Circular No. NSE/CML/2019111 dated April 02, 2019 and in compliance of the provisions of SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018, the trading window has been closed w.e.f. 01st April 2026 and will remain closed till the expiry of 48 hours after the declaration of financial results.

Please take the same on your records.

Thanking You,

Yours faithfully,

FOR, OMKAR OVERSEAS LIMITED

PARUL KAMLESHBHAI JOSHI
WHOLE-TIME DIRECTOR
DIN: 06370561

DATE: MAY 07, 2026

PLACE: AHMEDABAD

Encl: Audited Financial Results for the quarter and year ended 31st March, 2026



Independent Auditor's Report (Unmodified Opinion) on Audited standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF

OMKAR OVERSEAS LIMITED

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

Report on the audit of the Standalone Financial Results

Opinion

I have audited the accompanying standalone quarterly financial result of **OMKAR OVERSEAS LIMITED** (the company) **for the quarter ended 31st March, 2026** and the year-to-date results for the period from **01st April, 2025 to 31st March, 2026**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to me these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March, 2026 as well as the year-to-date results for the period from 01st April, 2025 to 31st March, 2026.



Basis for Opinion

I conducted my audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. I am independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. During the year under audit, there is no such matter to be reported.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the



Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any



significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- a. *The accumulated losses exceeds its paid up capital and free reserves and which results into negative networth of company. The paid up capital of the company as on 31st March, 2026 was Rs. 4,92,35,750/- and security premium balance was Rs. 5,69,43,000/- against which the accumulated losses were Rs. -10,99,66,929.00/-. This resulted into negative networth of Rs. -37,88,179.00/-. Further there is no business activity during the year under consideration. Thus, on the basis of both operational and financial parameters, there exists significant doubt on ability of entity to continue as going concern. The management has proposed capital reduction scheme in this regard.*
- b. The standalone annual financial results include the results for the quarter ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year of which results of first two quarter were subject to limited review i.e for the quarter ended 30th June, 2025 and 30th September, 2025 and results of third quarter were audited by us i.e result of third quarter 31st December, 2025.
- c. The standalone financial results dealt with by this report have been prepared for the express purpose of filing with the Stock Exchanges on which the Company's shares are listed. These results are based on and should be read with the audited standalone financial statement of the Company for the year ended 31st March, 2026 on which we issued an unmodified audit opinion wide our report dated 07.05.2026.

As per our attached report of even date

For, N.S. NANAVATI & CO.,

Chartered Accountants

Firm No. **134235W**



N. N. Nanavati
07/05/26

(CA NITESH NANAVATI)

(Proprietor)

M No: - 143769

UDIN: 26143769PLMFWF2854

Place: Ahmedabad (CAMP)

Date: 07.05.2026

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

(Rs. in Lakhs; Except Face Value of Shares and EPS)

Statement of Audited Financial Results for the Quarter and Year Ended March 31, 2026

Sr. No.	Particulars	Quarter Ended			Year to date	
		31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025
		(Audited)	Unaudited	(Audited)	(Audited)	(Audited)
1	Revenue from Operations	-	-	-	-	-
2	Other Income	0.14	-	1.59	0.14	1.59
3	Total Revenue (1 + 2)	0.14	-	1.59	0.14	1.59
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	9.60	9.60
	Finance costs	2.49	-	1.00	2.49	1.00
	Depreciation and amortisation expense	-	-	-	-	-
	Other expenses	0.71	0.12	0.58	5.08	6.04
	Excise Duty on Sales	-	-	-	-	-
	Total expenses	5.60	2.52	3.98	17.17	16.64
5	Profit before exceptional and extraordinary items and tax (3 -	(5.46)	(2.52)	(2.39)	(17.03)	(15.05)
6	Exceptional items	-	-	-	-	-
7	Profit before extraordinary items and tax (5 - 6)	(5.46)	(2.52)	(2.39)	(17.03)	(15.05)
8	Extraordinary items	-	-	-	-	-
9	Profit before tax (7 - 8)	(5.46)	(2.52)	(2.39)	(17.03)	(15.05)
10	Tax expense : (a+b+c)	-	-	-	-	-
	(a) Current tax	-	-	-	-	-
	(b) Deferred tax	-	-	-	-	-
	(c) Income Tax for earlier years	-	-	-	-	-
11	Profit for the period from continuing operations	(5.46)	(2.52)	(2.39)	(17.03)	(15.05)
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)	(5.46)	(2.52)	(2.39)	(17.03)	(15.05)
16	Share of Profit of Associates	-	-	-	-	-
	Minority Interest	-	-	-	-	-
17	Profit for the period (15 + 16)	(5.46)	(2.52)	(2.39)	(17.03)	(15.05)
18	Other Comprehensive Income (Net of Tax)	-	-	-	-	-
19	Total Comprehensive Income (After Tax) (17 + 18)	(5.46)	(2.52)	(2.39)	(17.03)	(15.05)
20	Paid up Equity Share Capital (Face value of Rs. 10/- each)	492.36	492.36	492.36	492.36	492.36
	Reserves excluding Revaluation Reserve	-	-	-	(530.24)	(498.16)
21	Earnings per equity share:					
	(1) Basic	(0.11)	(0.05)	(0.05)	(0.35)	(0.31)
	(2) Diluted	(0.11)	(0.05)	(0.05)	(0.35)	(0.31)

- The financial results for the quarter and Year ended March 31, 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 above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The statutory Auditors of the company have audited 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 May 07, 2026.

For, OMKAR OVERSEAS LIMITED

Date: 07.05.2026
Place: Ahmedabad

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 MARCH 31,2026

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

Particulars	Notes	As At March 31, 2026	As At March 31, 2025
I. ASSETS			
1 NON-CURRENT ASSETS			
a) Property, Plant and Equipment		00.00	00.00
Total non-current assets		<u>00.00</u>	<u>00.00</u>
2 CURRENT ASSETS			
a) Financial Assets			
i Cash and Bank Balances			
a) Cash and Cash Equivalents	1	04.68	04.63
b) Other Current Assets (to be specified)	2	07.72	07.04
Total Current Assets		<u>12.39</u>	<u>11.66</u>
TOTAL ASSETS (1 + 2)		<u><u>12.39</u></u>	<u><u>11.66</u></u>
II EQUITY AND LIABILITIES			
1 EQUITY			
a) Equity Share Capital	3	492.36	492.36
b) Other Equity	4	-530.24	-513.21
Total Equity		<u>-37.88</u>	<u>-20.85</u>
2 LIABILITIES			
A. NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i Borrowings	5	39.10	20.89
Total Non-Current Liabilities (A)		<u>39.10</u>	<u>20.89</u>
B. CURRENT LIABILITIES			
a) Financial Liabilities			
i Trade and Other Payables	6		
a) Total Outstanding to Micro and Small Enterprise			
b) Total Outstanding to Others		07.89	09.35
b) Other Current Liabilities	7	00.29	00.28
c) Provisions	8	03.00	02.00
Total Current Liabilities (B)		<u>11.17</u>	<u>11.63</u>
Total Liabilities (A + B)		<u>50.28</u>	<u>32.52</u>
TOTAL EQUITY AND LIABILITIES (1 + 2)		<u><u>12.39</u></u>	<u><u>11.66</u></u>

For and on behalf of the Board of Directors
OMKAR OVERSEAS LIMITED

PARUL K JOSHI
(Director)
(DIN- 06370561)

Place: Ahmedabad
Date: 07.05.2026

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 year ended on March 31, 2026

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

Particulars	As at March 31, 2026	As at March 31, 2025
A Cash Flow From Operating Activities		
Profit (Loss) Before Tax	-17.03	-15.05
Adjustments For:		
Provisions	01.00	01.00
Finance Expense	02.49	01.00
Operating (Loss) Before Working Capital Changes	-13.54	-13.05
Movements in Working Capital :		
(Increase) / Decrease in Other Assets	-00.68	-00.72
Increase / (Decrease) in Trade Payables	-01.46	-02.38
Increase in Other Financial Liabilities	00.01	-00.94
Increase in Other Liabilities	00.00	-00.08
Cash (used) in operations	-15.67	-17.17
Direct Taxes Paid (Net of Refunds)		
Net Cash Outflow From Operating Activities	-15.67	-17.17
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	18.21	17.93
Interest and Finance Charges Paid	-02.49	-01.00
Net Cash Inflow from Financing Activities	15.73	16.93
D. Net Increase in Cash & Cash Equivalents (A + B + C)	00.05	-00.24
E. Cash & Cash Equivalents at the beginning of the year / period	04.63	04.87
F. Cash & Cash Equivalents at the end of the year / period	04.68	04.63
Component of Cash and Cash Equivalents		
Cash on hand		
Balances with Scheduled Bank		
- On Current Accounts	04.68	04.63
- Deposits with original maturity of less than three months		
Cash and Cash Equivalents at the end of the year / period	04.68	04.63

For and on behalf of the Board of Directors
OMKAR OVERSEAS LIMITED

PARUL K JOSHI
(Director)
(DIN- 06370561)

Place: Ahmedabad
Date: 07.05.2026

OMKAR OVERSEAS LIMITED

(CIN: L51909GJ1994PLC023680)

REGD. OFFICE:

304, Shoppers Plaza-V, Govt Servant
Co-Op Hsg Soc, Opp. Municipal Market,
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380 009.

Phone: (079) 2646 4153

Website: <http://www.omkaroverseasltd.com/>

Email: omkaroverseas212@gmail.com

Date: May 07, 2026

To,
Listing and Compliance Department
Bombay Stock Exchange Limited
P. J. Tower, Dalal Street,
Fort, Mumbai- 400 001.

Dear Sir/Madam,

DECLARATION

I, Parul Kamleshbhai Joshi, Whole Time Director of M/s Omkar Overseas Limited having its registered office at 304, Shoppers Plaza-V, Govt Servant Co-Op HSG Soc, Opp. Municipal Market, C.G. Road, Navrangpura, Ahmedabad-380009 Gujarat, hereby' declare that, the Statutory Auditors of the Company, M/s. N S Nanavati & Co., Chartered Accountants have issued an Audit Report with unmodified opinion on audited Standalone financial results for the Quarter and year ended on 31st March, 2026.

This declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016.

FOR, OMKAR OVERSEAS LIMITED

PARUL KAMLESHBHAI JOSHI
WHOLE-TIME DIRECTOR
DIN: 06370561

DATE: MAY 07, 2026
PLACE: AHMEDABAD