OMNIPOTENT INDUSTRIES LIMITED

CIN: L74999MH2016PLC285902
Regd. Office: -6/SH-05 Shanti Garden Sec-5 CHS LTD, Shanti Garden Sec-5 Mira Rd, Mira Road, Thane, Maharashtra, India, 401107
Email Id: compliance.omnipotent@gmail.com |
Website: https://www.omnipotent.co.in

Date: 05.09.2026

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

Subject: Annual Report for the Financial Year 2025-26 including the Notice convening the 10th Annual General Meeting ("AGM")

Ref: Regulations 30 and 34(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Madam / Sir,

Pursuant to Regulations 34(1) of the Listing Regulations, please find attached the Annual Report of the Company for the Financial Year 2025-26, including the Notice of the 10th AGM of the Company. The AGM of the Company shall be held on Wednesday, September 30, 2026 through through Video Conferencing (VC) facility or Other Audio Visual Means (OAVM).

The Annual Report for the Financial Year 2025-26, along with the Notice of the 10th AGM, is being sent to the Members of the Company.

In terms of Regulation 46 of the SEBI Listing Regulations, the said Notice of 10th AGM and the Annual Report, is also available on the website of the Company and can be accessed at https://www.omnipotent.co.in/ and on the website of BSE at https://www.bseindia.com/ .

Further, in accordance with Regulations 36(1)(b) of the Listing Regulations, a letter providing the weblink, including the exact path to access the Annual Report for the financial year 2025-26 is being sent to those Members whose e-mail addresses are not registered.

Yours Faithfully,

For Omnipotent Industries Limited

GAURAV PIPLONIA Digitally signed by GAURAV PIPLONIA

Gaurav Piplonia
Managing Director
DIN: 07459334

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OMNIPOTENT INDUSTRIES LIMITED

10th Annual Report
Financial Year: 2025-26

CORPORATE INFORMATION

BOARD OF DIRECTORS

Mr. **Gaurav Piplonia** as Managing Director

Mr. **Manoj Batham** as Independent Director

Mr. **Navneet Khare** as Independent Director

Mrs. **Ruchi Joshi Meratia** as Independent Women Director

Mr. **Mohit Bharat Siddhapura** as Chief Financial Officer

Mr. **Aman Patel**, as Company Secretary & Compliance Officer
(w.e.f. December 23, 2025)

REGISTERED OFFICE

6/SH-05 Shanti Garden Sec-5 CHS Ltd, Shanti Garden Sec-5 Mira Rd, Mira Road, Thane, Maharashtra, India, 401107.

REGISTRAR & SHARE TRANSFER AGENT

Bigshare Services Pvt. Limited
Office No S6-2, 6th Floor, Pinnacle Business Park, Next to Ahura Centre,
Mahakali Caves Road, Andheri (East) Mumbai – 400093, Maharashtra, India

AUDITORS

STATUTORY AUDITOR

M/s Motilal and Associates LLP
Chartered Accountants

SECRETARIAL AUDITOR

Mrs. Sonam Jain
Practicing Company Secretary

OMNIPOTENT INDUSTRIES LIMITED

CIN: L74999MH2016PLC285902
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Email Id: compliance.omnipotent@gmail.com |
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CONTENTS

NOTICE

NOTICE is hereby given that the 10th Annual General Meeting (AGM') of the Members of Omnipotent Industries Limited (Company') will be held on Tuesday, September 30, 2026, at 11.30 A.M. through Video Conferencing (VC) facility or Other Audio Visual Means (OAVM), to transact the following business:

ORDINARY BUSINESS:

Item No. 1 – Adoption of Financial Statements for the financial year ending March 31, 2026.

To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ending March 31, 2026, including the Balance Sheet as on that date, the Statement of Profit and Loss, the Cash Flow Statement together with the Reports of the Board of Directors and the Auditors thereon.

Item No. 2 – To appoint a Director in place of Mr. Gaurav Piplonia (DIN: 07459334), who retires by rotation and being eligible, offers himself for re-appointment.

By Order of the Board
For Omnipotent Industries Limited

Sd/-
Gaurav Piplonia
Managing Director
DIN: 07459334

Date: 01/09/2026
Place: Mumbai

NOTES:

1) The Annual General Meeting (AGM) will be held on Wednesday, 30th September 2026 at 11:30 A.M. through Video Conferencing (VC)/Other Audio-Visual Means (OAVM) in compliance with the applicable provisions.

2) The Ministry of Corporate Affairs, Government of India ("MCA") has issued General Circular Nos. 14/2020, 17/2020, 20/2020, 02/2021, 19/2021, 21/2021, 2/2022, 10/2022 and 09/2023 dated April 8, 2020, April 13, 2020, May 5, 2020, January 13, 2021, December 8, 2021,December 14, 2021, May 5, 2022, December 28, 2022 and September 25, 2023, respectively, ("MCA Circulars") allowing, inter-alia, conducting of AGMs through Video Conferencing / Other Audio-Visual Means ("VC/ OAVM") facility on or before September 30, 2024, in accordance with the requirements provided in paragraphs 3 and 4 of the MCA General Circular No. 20/2020. The Securities and Exchange Board of India ("SEBI") also vide its Circular No. SEBI/HO/CFD/ CMD1/CIR/P/2020/79 dated May 12, 2020; Circular No. SEBI/HO/CFD/ CMD2/CIR/P/2022/62 dated May 13, 2022; and Circular No. SEBI/HO/CFD/PoD-2/P/ CIR/2023/4 dated January 5, 2023 ("SEBI Circulars") has provided certain relaxations from compliance with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"). In compliance with these Circulars, provisions of the Act and Listing Regulations, the 10^{th} AGM of the Company is being held through VC/ OAVM facility, without the physical presence of Members at a common venue. The deemed venue for the 10^{th} AGM shall be the Registered Office of the Company.

3) As the AGM shall be conducted through VC / OAVM, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. Hence the Proxy Form, Attendance Slip and Route Map are not annexed to this Notice. However, the Body Corporates are entitled to appoint authorized representatives to attend the AGM through VC/ OAVM and participate there and cast their votes through e-voting.

4) The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013. In the case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM through e-voting.

5) The Company has appointed Ms. Sonam Jain, Practicing Company Secretary, as Scrutinizer, to scrutinize the e-voting process in fair and transparent manner.

6) Corporate/ Institutional Members (i.e. other than individuals/ HUF, NRI, etc.) are entitled to appoint authorized representatives to attend the AGM through VC/ OAVM on their behalf and cast votes through remote e-voting or voting at the AGM. Corporate/ Institutional Members intending to authorize their representatives to participate and vote at the AGM are requested to send a certified copy of the Board Resolution/ Authorization letter (PDF/ JPG format) to the Scrutinizer through e-mail at cssonamjain3@gmail.comwith a copy marked to Company compliance.omnipotent@gmail.com & ivote@bigshareonline.com authorizing its representative(s) to attend the AGM through VC/ OAVM and cast vote on their behalf, pursuant to section 113 of the Act.

7) The Register of Members and Share Transfer Books of the Company will remain closed from Thursday, 24^{th} September 2026 to Wednesday, 30^{th} September 2026 (both days inclusive).

8) There being no Director other than Mr. Gaurav Piplonia who retires by rotation, seeking re-appointment at the 10thAGM. The Company has received the requisite consents/ declarations for the Re-appointment under the Companies Act, 2013 and the rules made thereunder. Pursuant to SEBI Circular no. SEBI/HO/MIRSD/ MIRSDPoD-1/P/ CIR/2023/37 dated March 16, 2023, issued in suppression of earlier circulars issued by SEBI bearing no. SEBI/HO/MIRSD/MIRSDRTAMB/P/CIR/2021/655 and SEBI/HO/MIRSD/MIRSDRTAMB/P/CIR/2021/687 dated November 3, 2021 and December 14, 2021, respectively, SEBI has mandated all listed companies to record PAN, Nomination, Contact details, Bank A/c details and Specimen signature for their corresponding folio numbers of holders of physical securities. The folios wherein any one of the cited documents/details is not available on or after October 1, 2023, shall be frozen by the RTA. Further details and relevant forms to update the above-mentioned are available on the Company's website at www.omnipotent.co.in.

9) The Company has dispatched a letter to the Members holding shares in physical form in relation to the above-mentioned SEBI Circular. Members who hold shares in dematerialized form and wish to update their PAN, KYC, Bank details and Nomination, are requested to contact their respective DPs. Further, Shareholders holding shares in physical form are requested to ensure that their PAN is linked to Aadhar to avoid freezing of folios. Such frozen folios shall be referred by RTA/ Company to the administering authority under the Benami Transactions (Prohibitions) Act, 1988 and/ or Prevention of Money Laundering Act, 2002, after December 31, 2025. SEBI has mandated that securities of listed companies can be transferred only in dematerialized form. In view of the above and to avail various benefits of dematerialization, members are advised to dematerialize shares held by them in physical form, for ease in portfolio management.

10) Members holding shares in physical form and who have not updated their e-mail address with the Company are requested to update their e-mail address for receiving all communication & members holding shares in Demat may contact their Depository Participant to update their email address, nominee and bank account details.

11) In terms of the MCA Circulars and relevant circulars issued by SEBI, the Notice of the 10th AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those Members whose e-mail id is registered with the Company or the Depository Participants (DPs). Physical copy of the Notice of the 10th AGM along with Annual Report for the financial year 2025-26 shall be sent to those Members who request the same. The Notice of 10th AGM along with the Annual Report for the financial year 2025-26, is available on the website of the Company at www.omnipotent.co.in, on the website of Stock Exchanges i.e. BSE Limited at www.bseindia.com.

12) All the members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on Friday 28th August 2026 have been considered for the purpose of sending the AGM Notice and Annual Report 2025-26.

13) SEBI vide its notification dated January 25, 2022, has mandated that all requests for transfer of securities including transmission and transposition requests shall be processed only in dematerialized form. In view of the above, members holding shares in physical form are advised to dematerialize the shares with their Depository Participant.

14) During the AGM, Members may access the electronic copy of the Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act and the Register of Contracts and Arrangements in which Directors are interested maintained under Section 189 of the Act. Members desiring inspection of statutory registers and other relevant documents may send their request in writing to the Company at compliance.omnipotent@gmail.com.

15) Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended), Regulation 44 of Listing Regulations (as amended) and applicable Circulars, the Company provides the facility to Members to exercise their right to vote on the resolutions proposed to be passed at AGM by electronic means. National Securities Depository Limited (NSDL) provides the facility for voting and attending the AGM through VC/ OAVM. The instructions for e-voting are given in this Notice.

16) The Members, whose names appear in the Register of Members/list of Beneficial Owners as on Wednesday, 23rd September 2026 i.e. a day prior to commencement of book closure date, being the cut-off date, are entitled to vote on the Resolutions set forth in this Notice. The voting right of Members shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date. A person who is not a member as on the cut-off date should treat this Notice for information purpose only.

17) Members attending the AGM who have not cast their vote by remote e-voting shall be eligible to cast their vote through e-voting during the AGM. Members who have voted through remote e-voting shall be eligible to attend the AGM; however, they shall not be eligible to vote at the meeting. Members holding shares in physical form are requested to access the remote e-voting facility provided by the Company through Bigshare-voting system at ivote@bigshareonline.com.

18) The detailed instructions and the process for accessing and participating in the 10thAGM through VC/OAVM facility and voting through electronic means including remote e-voting are explained herein below:

The remote e-voting period begins on 26th September 2026 at 09:00 A.M. and ends on 29th September 2026 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members/ Beneficial Owners as on the record date (cut-off date) i.e. 23rd September 2026 may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date.

<u>Bigshare i-Vote E-Voting System</u>

<u>THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING ARE AS UNDER:</u>

i. The voting period begins on 26th September 2026 at 09:00 A.M. and ends on 29th September 2026 at 05:00 P.M. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of 23rd September, 2026 may cast their vote electronically. The e-voting module shall be disabled by Bigshare for voting thereafter.

ii. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

iii. Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020,** under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholder's/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders**, **by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

iv. In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

1. Pursuant to above said SEBI Circular, Login method for e-Voting **for Individual shareholders holding securities in Demat mode** is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in Demat mode with **CDSL**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi/Easiest is https://web.cdslindia.com/myeasitoken/home/login or visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then use your existing my easi username & password. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of **BIGSHARE** the e-Voting service provider and you will be re-directed to **i-Vote** website for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. **BIGSHARE**, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasitoken/Registration/EasiRegistration 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a link https://evoting.cdslindia.com/Evoting/EvotingLogin The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress, and also able to directly access the system of all e-Voting Service Providers. Click on **BIGSHARE** and you will be re-directed to **i-Vote** website for casting your vote during the remote e-voting period.
Individual Shareholders holding securities in demat mode with **NSDL**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name **BIGSHARE** and you will be re-directed to **i-Vote** website for casting your vote during the remote e-Voting period. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS

	"Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name **BIGSHARE** and you will be redirected to **i-Vote** website for casting your vote during the remote e-Voting period. 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page with all e-Voting Service Providers. Click on **BIGSHARE** and you will be re-directed to **i-vote (E-voting website)** for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free No. 1800 22 55 33.
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022- 48867000.

2. **<u>Login method for e-Voting for shareholder other than individual shareholders holding shares in Demat mode & physical mode is given below:</u>**

- You are requested to launch the URL on internet browser: https://ivote.bigshareonline.com

- Click on "**LOGIN**" button under the '**INVESTOR LOGIN**' section to Login on E-Voting Platform.

- Please enter you '**USER ID'** (User id description is given below) and '**PASSWORD'** which is shared separately on you register email id.
    - Shareholders holding shares in **CDSL demat account should enter 16 Digit Beneficiary ID** as user id.
    - Shareholders holding shares in **NSDL demat account should enter 8 Character DP ID followed by 8 Digit Client ID** as user id.
    - Shareholders holding shares in **physical form should enter Event No + Folio Number** registered with the Company as user id.

Note *If you have not received any user id or password please email from your registered email id or contact i-vote helpdesk team. (Email id and contact number are mentioned in helpdesk section).*

- Click on **I AM NOT A ROBOT (CAPTCHA)** option and login.

NOTE: If Shareholders are holding shares in demat form and have registered on to e-Voting system of https://ivote.bigshareonline.com and/or voted on an earlier event of any company then they can use their existing user id and password to login.

- If you have forgotten the password: Click on '**LOGIN**' under '**INVESTOR LOGIN**' tab and then Click on '**Forgot your password**?
- Enter "**User ID"** and "**Registered email ID**" Click on **I AM NOT A ROBOT (CAPTCHA)** option and click on '**Reset**'.

(In case a shareholder is having valid email address, Password will be sent to his / her registered e-mail address).

<u>Voting method for shareholders on i-Vote E-voting portal:</u>

- After successful login, **Bigshare E-voting system** page will appear.
- Click on "**VIEW EVENT DETAILS (CURRENT)**" under '**EVENTS**' option on investor portal.
- Select event for which you are desire to vote under the dropdown option.
- Click on **"VOTE NOW"** option which is appearing on the right hand side top corner of the page.
- Cast your vote by selecting an appropriate option "**IN FAVOUR**", "**NOT IN FAVOUR**" or "**ABSTAIN**" and click on "**SUBMIT VOTE**". A confirmation box will be displayed. Click "**OK**" to confirm, else "**CANCEL**" to modify. Once you confirm, you will not be allowed to modify your vote.
- Once you confirm the vote you will receive confirmation message on display screen and also you will receive an email on your registered email id. During the voting period, members can login any number of times till they have voted on the resolution(s). Once vote on a resolution is casted, it cannot be changed subsequently.
- Shareholder can "**CHANGE PASSWORD**" or "**VIEW/UPDATE PROFILE**" under "**PROFILE**" option on investor portal.

3. **<u>Custodian registration process for i-Vote E-Voting Website:</u>**

- You are requested to launch the URL on internet browser: https://ivote.bigshareonline.com
- Click on "**REGISTER**" under "**CUSTODIAN LOGIN**", to register yourself on Bigshare i-Vote e-Voting Platform.
- Enter all required details and submit.

- After Successful registration, message will be displayed with **"User id and password will be sent via email on your registered email id"**.

  NOTE: If Custodian have registered on to e-Voting system of https://ivote.bigshareonline.com and/or voted on an earlier event of any company then they can use their existing user id and password to login.
- If you have forgotten the password: Click on '**LOGIN**' under '**CUSTODIAN LOGIN**' tab and further Click on '**Forgot your password**?
- Enter "**User ID"** and "**Registered email ID**" Click on **I AM NOT A ROBOT (CAPTCHA)** option and click on '**RESET**.

  (In case a custodian is having valid email address, Password will be sent to his / her registered e-mail address).

<u>Voting method for Custodian on i-Vote E-voting portal:</u>

- After successful login, **Bigshare E-voting system** page will appear.

<u>Investor Mapping:</u>

- First you need to map the investor with your user ID under "**DOCUMENTS**" option on custodian portal.
  - Click on "**DOCUMENT TYPE**" dropdown option and select document type power of attorney (POA).
  - Click on upload document "**CHOOSE FILE**" and upload power of attorney (POA) or board resolution for respective investor and click on "**UPLOAD**".
  - **Note**: The power of attorney (POA) or board resolution has to be named as the "**InvestorID.pdf**" (Mention Demat account number as Investor ID.)
  - Your investor is now mapped and you can check the file status on display.

<u>Investor vote File Upload:</u>

- To cast your vote, select "**VOTE FILE UPLOAD**" option from left hand side menu on custodian portal.
- Select the Event under dropdown option.
- Download sample voting file and enter relevant details as required and upload the same file under upload document option by clicking on "**UPLOAD**". Confirmation message will be displayed on the screen and also you can check the file status on display (Once vote on a resolution is casted, it cannot be changed subsequently).
- Custodian can "**CHANGE PASSWORD**" or "**VIEW/UPDATE PROFILE**" under "**PROFILE**" option on custodian portal.

<u>Helpdesk for queries regarding e-voting:</u>

Login type	**Helpdesk details**
Shareholder's other than individual shareholders holding shares in Demat mode & Physical mode.	In case shareholders/ investor have any queries regarding E-voting, you may refer the Frequently Asked Questions ('FAQs') and i-Vote e-Voting module available at https://ivote.bigshareonline.com, under download section or you can email us to ivote@bigshareonline.com or call us at: 022-62638338

OMNIPOTENT INDUSTRIES LIMITED
10TH BOARD REPORT

Board's Report

Dear Members,

Your Directors have pleasure in presenting their 10th Board Report for the Financial Year ended on March 31, 2026 (year under review) for your perusal, consideration and adoption.

1. **Financial Highlights and State of Company's Affair**

(Amount in ₹ lakhs)

Particulars	2026	2025
Revenue from Operations (Net)	0	**2013.48**
Other Income	0.43	**11.12**
Total Revenue	0.43	**2024.59,**
Less: Expenditure	37.76	**2452.35,**
Less: Exceptional/Extraordinary items	2.44	**-**
Profit/(Loss) before Tax	**-39.76**	**(427.75)**
Less: Current Tax	-	**-**
Less: Deferred Tax (Deferred Tax Liability)	-	**(3.15)**
Profit/(Loss) after tax	**(39.76)**	**(424.60)**

2.State of Company's Affairs

During the year under review, the net revenue of your Company is Nil. The loss for the year under review is Rs. (39,76,000)/-.

3.Dividend

The Board of Directors of your Company, after considering relevant circumstances or the year under review, has decided that it would be prudent, not to recommended Dividend for the year under review.

4.Transfer to Reserves

The Board does not propose to transfer any amount to general reserve and has decided to retain the entire amount of ~~profit~~/loss for FY 2025-26 in the profit & loss account.

5.Material Changes and Commitments and Change in Nature of Business

There have been no material changes and commitments affecting the Financial Position of the Company since the closure of the Financial Year i.e. since March 31, 2026, till the date of Board's Report.

Further, it is hereby confirmed that there has been no change in the nature of business of the Company.

6. Annual Return

A copy of the draft Annual Return as required under Section 92(3) and Section 134(3)(a) of the Act has been placed on the Company's website. The web-link as required under the Act is www.omnipotent.co.in.

7. Directors' Responsibility Statement

Pursuant to the requirement of Section134(3)(c) of the Act, the Board of Directors, to the best of its knowledge and ability confirms that:

i. In the preparation of the Annual accounts, the applicable Accounting Standards have been followed along with proper explanation relating to material departures, if any

ii. They have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give true and fair view of the state of affairs of the Company at the end of the Financial Year and of the profit and loss of the Company for that period;

iii. They have taken proper and sufficient care for maintenance of adequate accounting records in accordance with the provisions of the Act forsafeguardingtheassetsoftheCompanyandforpreventinganddetecting fraud and other irregularities;

iv. They have prepared the Annual accounts on a going concern basis;

v. They have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and

vi. They have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively

8. Auditors Statutory Auditors

M/s Motilal and Associates LLP Chartered Accountants (Firm Registration No.106584W) were appointed as Statutory Auditors of the Company at the last AGM, who shall be holding the office for the term of 5 years till 2030.

9. Secretarial Auditors

Pursuant to the provisions of Section 204 of the Companies Act, 2013, the Board has appointed **Ms. Sonam Jain, Practicing Company Secretary (Membership No. F9871, COP No. 12402)** as the Secretarial Auditor of the Company for the financial year 2025–26. The Secretarial Audit Report for FY 2025–26 is annexed as **Annexure A** to this Report.

10. Reporting of Fraud by Auditors

There are no offences involving fraud committed against the Company by officers or employees of the Company, pursuant to Section 143(12) of Companies Act, 2013 ('the Act') reported by auditors to the Central Government.

11. Loans, Guarantees and Investments

Pursuant to Section 186 of the Companies Act, 2013, the Company has not made investments during the year.

12. Related Party Transactions

Related party transactions that were entered in to during the financial year were on arm's length basis and were in ordinary course of business. There are no materially significant related party transactions entered by the Company which may have potential conflict with the interest of the Company.

There are no material related party transactions which are not in ordinary course of business, or which are not on arm's length basis and hence there is no information to be provided as required under Section 134(3)(h) of the Act read with Rule 8(2) of the Companies (Accounts) Rules, 2014.

13. Conservation of Energy, Technology Absorption and Foreign Exchange Outgo [Section 134(3)(M)]:

A. Conservation of Energy

i	The steps take nor impact on conservation of energy;	Nil
ii	The steps taken by the company for utilizing alternate sources of energy;	Nil
iii	The capital investment on energy conservation equipment's;	Nil

B. Technology absorption

i	The efforts made towards technology absorption;	Nil
ii	The benefits derived like product improvement, cost reduction, product development or import substitution;	Nil
iii	In case of imported technology (imported during the last three years reckoned from the beginning of the financial year) – (a) The details of technology imported; (b) The year of import; (c) whether the technology been fully absorbed; (d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof	Nil
iv	The expenditure incurred on Research and Development	Nil

C. Foreign exchange earnings and Outgo (in₹)

Earnings	Nil
Outgo	Nil

14. Risk Management Policy

The provisions of Regulation 21 of the Listing Regulations pertaining to Risk Management Committee are not applicable to the Company, however, the Company has in place a mechanism to inform the Board about the risk assessment and minimization procedures to review key elements of risks viz. Regulatory and Legal, Competition and Financial etc. and measures taken to ensure that risk is controlled by means of a properly defined framework.

15. Directors & Key Managerial Personnel

During the year under review and up to the date of this Report, the following changes took place in the composition of the Board of Directors and Key Managerial Personnel of the Company:

- **Resignations**:

  - Mr. Vikas Jain (DIN: 09215259), resigned from the position of Non-Executive and Independent Director of the Company and also ceased to be a member of various Committees of the Board with effect from 8th May 2025.
  - Mr. Prince Pratap Shah (DIN: 06680837), resigned from the position of Managing Director and Chief Financial officer of the Company and also ceased to be a member of various Committees of the Board with effect from 30th June 2025.

- **Appointments**:
  - Mr. Gaurav Piplonia (DIN: 07459334) was appointed as Managing Director with effect from 30th June, 2026, but due to some technical issues, in the last Annual General Meeting the resolution was not passed by the members and Mr. Gaurav Piplonia has ceased to be a Managing Director. Further, the Board has proposed his appointment as Managing Director in the EGM dated 16th December, 2025 and after such approval by the members he was further appointed as MD of the Company w.e.f 16th December, 2025.
  - Mr. Manoj Batham (11100515) was appointed as an Independent Director on the Board of the Company with effect from 15th May 2025.
  - Mr. Navneet Khare (11100562) was appointed as an Independent Director on the Board of the Company with effect from 15th May 2025.

The Board places on record its sincere appreciation for the valuable guidance and contribution made by the outgoing Directors. The Board also extends a warm welcome to the newly appointed Directors and looks forward to their continued support and guidance in the future.

Key Managerial Personnel

- Mr. Mohit Bharat Siddhapura was appointed as the Chief Financial officer of the company with effect from 30th June, 2025.
- Ms. Nidhi Jain resigned from the position of Company Secretary and Compliance Officer (Key Managerial Personnel) of the Company with effect from 04th December, 2025.
- Mr. Aman Patel (Membership No. A79254) was appointed as the Company Secretary and Compliance Officer (Key Managerial Personnel) of the Company with effect from 23rd December, 2025.

The Board places on record its sincere appreciation for the valuable guidance and contribution made by the outgoing Company Secretary and the Board places on record its appreciation and welcomes the contribution to the Company.

Meetings of the Board of Directors

The Board met for Nine (09) times during the Financial Year ended March 31st, 2026. The intervening gap between the two Meetings was within the time limit prescribed under Section 173 of the Companies Act, 2013 (“the Act”) and the rules made there under.

S.No	Date of Meeting
1.	15th May 2025
2.	30th June 2025
3.	01st September 2025
4.	04th September 2025
5.	06th October 2025
6.	13th October 2025

7.	14th November 2025
8.	23rd December 2025
9.	14th February 2026

Name of the Directors	No. of Board Meeting held	No. of Board Meeting attended
Mr. Gourav Piplonia	9	9
Mrs. Ruchi Joshi Meratia	9	9
Mr. Manoj Batham	9	9
Mr. Navneet Khare	9	9

Declaration of Independent Directors

The company has received declarations /confirmations from all the Independent Directors of the Company as required under Section 149(7) of the Companies Act, 2013 read with Rule 6 of the Companies (Appointment and Qualifications of Directors) Rules, 2014 and Regulation 25(8) stating that they meet criteria of Independence as defined under Section 149(6) of the Act and Regulation 16(1)(b) of the Listing Regulations.

16. Performance Evaluation

Pursuant to the provisions of the Act, SEBI Listing Regulations, 2015 and Nomination and Remuneration Policy of the Company, the Nomination and Remuneration Committee ("NRC") and the Board has carried out the annual performance evaluation of the Board, its committees and individual Directors by way of individual and collective feedback from Directors. The Independent Directors have also carried out annual performance evaluation of the Chairperson, the non-independent directors and the Board as a whole. Structured question nares covering the evaluation criteria laid down by the NRC, prepared after taking into consideration inputs received from Directors, were used for carrying out the evaluation process.

The Directors expressed their satisfaction with the evaluation process.

17. Audit Committee

The Audit Committee consists of three Independent Directors Mrs. Ruchi Joshi Meratia as a chairperson and Mr. Navneet Khare and Mr. Manoj Batham as member.

The Committee interalia views the Internal Control System, Reports of Internal Auditors, Key Audit Matters presented by the Statutory Auditors and compliance of various regulations. The Committee also reviews the financial statements before they are placed before the Board.

During the year 6 (Six) meetings were held.

S. No	Date of Meeting
1.	10.05.2025
2.	15.05.2025
3.	01.09.2025
4.	04.09.2026
5.	14.11.2025
6.	14.02.2026

18. Nomination and Remuneration Committee

The Nomination and Remuneration Committee consists of three Independent Directors, with Mrs. Ruchi Joshi Meratia as a chairperson and Mr. Navneet Khare and Mr. Manoj Batham as member.

During the year 4 (Four)meetings were held:

S. No	Date of Meeting
1.	15.05.2025
2.	30.06.2025
3.	13.10.2025
4.	23.12.2025

19. Policy on Nomination and Remuneration

Incompliance with Section 178 of the Companies Act, 2013, the Company has laid down a Nomination and Remuneration Policy which has been uploaded on the Company's website. The web-link as required under the Companies Act, 2013 is: www.omnipotent.co.in.

The salient features of the Nomination and Remuneration Policy are as under:

1) Setting out the objectives of the Policy.
2) Definitions for the purposes of the Policy
3) Appointment, resignation, retirement and removal of Director, KMP and Senior Management Personnel
4) Remuneration for the Whole Time Directors, KMP and Senior Management Personnel.

20. Dividend Distribution Policy

The Company is not falling under the criteria mentioned in Regulation 43A of the Listing Regulations pertaining to Dividend Distribution Policy. Therefore, the Company is not required to formulate Dividend Distribution Policy.

21.Stakeholders Relationship Committee:

The composition of the Stakeholders' Relationship Committee comprised Mr. Manoj Batham (Independent Director), Mrs. Ruchi Joshi Meratia (Independent Director), Mr. Navneet Khare (Independent Director), and Mr. Gourav Piplonia (Managing Director).

During the year one meeting of stakeholders Relationship Committee was held on 14th

February ,2026

During the year no complaints were received.

22. Particulars of Employees and Related Disclosures

Disclosures pertaining to remuneration and other details as required under Section197(12) of the Act read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is annexed here with as **Annexure B.**

A statement showing the names and particulars of the employees falling within the purview of Rule 5(2) of the aforesaid rules are provided in the Annual Report. The Annual Report is being sent to the members of the Company excluding the aforesaid information. The said information is available for inspection at the Registered Office of the Company during working hours and the same will be furnished on request in writing to the members.

23. Compliance with the Applicable Secretarial Standards

The company has complied with all the Secretarial Standards as applicable to the Company.

24. Deposits

The Company has accepted Rs. 1,22,00,000 as deposits under Section 73 of the Companies Act, 2013 ("the Act") and rules made thereunder and no amount on account of repayment of deposits or interest thereon was due during the year under review.

25. Share Capital

The Authorized Share Capital (ASC) of the Company during the year under review was Equity Shares of Rs. 10/- each to Rs. 7,50,00,000/- (Rupees Seven Crore Fifty Lakh Only) divided into 75,00,000 (Seventy-Five Lakh) Equity Shares of Rs. 10/- each and Paid-up Share Capital (PSC) of the Company during the year under review was Equity Shares of Rs.10/- each to Rs. 6,05,00,000/- (Rupees Six Crore Five Lakh Only) divided into 60,50,000 (Sixty Lakh Fifty Thousand Only) Equity Shares of Rs. 10/- each.

26. Listing of Securities

The Equity Shares of the Company were listed on BSE Limited (SME Platform) on November 29, 2021, with Security ID: 543400.

The Company confirms that the Annual Listing Fees to the Stock Exchange for the Financial Year 2025-26 have been paid.

27. Maintenance of Cost Records

Maintenance of cost records as specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013, is not required to be maintained by the Company.

28. Internal Financial Controls and their adequacy

The Company has an adequate internal control system, commensurate with the size, scale and complexity of its operation.

29. Internal Financial Controls and their adequacy

The Company has an adequate internal control system, commensurate with the size, scale and complexity of its operation.

30. Subsidiaries, Joint Ventures and Associate Companies

The Company does not have any Subsidiary or Associate Company and has not entered into any Joint Venture Agreement during the year under review.

31. Vigil Mechanism

Pursuant to the provisions of Section 177(9) & (10) of the Act a Vigil Mechanism for directors, employees and other stakeholders to report genuine concerns has been established. The same is uploaded on the website of the Company and the web-link as required under SEBI Listing Regulations, 2015 is as under: www.omnipotent.co.in.

32. Corporate Social Responsibility

The Company is not falling under the criteria mentioned in Section 135(1) of the Companies Act, 2013. Therefore, the Company is not required to develop or implement policy on any Corporate Social Responsibility initiatives.

33. Management Discussion and Analysis Report

The Management Discussion and Analysis Report as required under Regulation 34(2)(e) read with Schedule V of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") forms part of this Annual Report. Certain Statements in the said report may be forward-looking. Many factors may affect the actual results, which could be different from what the Directors envisage in terms of the future performance and outlook. The Management Discussion and Analysis Report is annexed as Annexure - C.

34. Corporate Governance

Pursuant to Regulation 15(2) of the Listing Regulations, the compliance with the Corporate Governance provisions as specified in Regulations 17 to 27,46(2)(b) to (i) and (t) and Para C, D and E of Schedule V of the Listing Regulations are not applicable to the Company as the Company has listed its securities on SME Exchange.

35. Disclosure as required under Section 22 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("the Act")

The company has made a policy on Prevention of Sexual Harassment at workplace in line with the statutory requirements. An Internal Complaints Committee has been set up to redress complaints received regarding sexual harassment at workplace. All employees (permanent, contractual, temporary, trainees) are covered under this policy. During the year under review, no complaints were received by the Company related to sexual harassment.

36. Details of Application made or any Proceeding pending under the Insolvency and Bankruptcy Code, 2016

During the year under review, no application has been made under the Insolvency and Bankruptcy Code, 2016 by the Company.

37. Details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions

During the year under review, no valuation has been done either at the time of one-time settlement, if any, with Banks / Financial Institutions or while taking loans from the Banks or Financial Institutions, if any. Accordingly, no details are required to be disclosed.

38. Significant and Material Orders Passed by the Court or Regulators or Tribunals Impacting the going Concern Status and Company's Operations in Future.

There are no orders passed by the courts or regulators or tribunals impacting the going concern status and the Company's operations in future.

39. Other Disclosures

- **a.** The Company does not have any scheme of provision of money for the purchase of its own shares by employees or by trustees for the benefit of employees.
- **b.** In the opinion of the Board, the Independent Directors appointed/re-appointed during the year are persons of integrity and possess expertise, experience and proficiency.
- **c.** The Company does not have any Holding/Subsidiary and hence the disclosure pursuant to Section197(14) is not applicable to the Company.
- **d.** Statutory Auditors fees paid to auditors were 1,05,000 during the year.
- **e.** The Company provides maternity benefits to eligible women employees in accordance with the provisions of the Maternity Benefit Act, 1961, as amended from time to time. Eligible employees are entitled to maternity leave and other applicable benefits in accordance with the prevailing statutory requirements. The Company is committed to providing a supportive and inclusive workplace for women employees and ensuring compliance with all applicable laws relating to maternity benefits.

40. Acknowledgement

Your directors place on records their deep appreciation to employees at all levels for their hardwork, dedication and commitment. The Board also places on record its appreciation for the continued cooperation and support received by your Company during the year from investors, bankers, financial institutions, customers, business partners, all regulatory and government authorities and other stakeholders.

For and on behalf of the Board of Directors of
Omnipotent Industries Limited

	Sd/-	**Sd/-**
	Mr. Gourav Piplonia	**Mr. Manoj Batham**
Place: **Mumbai**	**Managing Director**	**Director**
Date: **01/09/2026**	**DIN: 06680837**	**DIN 11100515**

SONAM JAIN
Company Secretary

Flat No.-103, Building No.-3,
Shanti Gardens, Sector-5.
Mira Road (East), Thane- 401107
(O) 022-68573819, (M) 9819751684
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FORM MR-3

SECRETARIAL AUDIT REPORT FOR THE YEAR ENDED ON 31ST MARCH 2026

[Pursuant to the provisions of Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,
The Members
OMNIPOTENT INDUSTRIES LIMITED

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **OMNIPOTENT INDUSTRIES LIMITED** (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided to me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on March 31,2026 ('Audit period') complied with the statutory provisions listed here under and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

- I have examined the books, papers, minute books, forms and returns filed and other records maintained by **OMNIPOTENT INDUSTRIES LIMITED** for the financial year ended on March 31, 2026 according to the provisions of:

  i. The Companies Act, 2013 (the Act) and the rules made there under;

  ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under; ***(to the extend applicable)***

  iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under; ***(to the extend applicable)***

  iv. Foreign Exchange Management Act,1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; ***(not applicable to the Company during the Audit period)***

  v. The Regulations and Guidelines prescribed under the Securities and Exchange Board of IndiaAct,1992 ('SEBI Act'): ***((to the extend applicable)***

    a. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations,2015 and amendment made thereunder;***(to the extend applicable)***

    b. The Securities and Exchange Board of India (Listing Obligations and Disclosure

SONAM JAIN
Company Secretary

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Requirements) Regulations, 2015 and amendment made thereunder; (***to the extend applicable)***

c. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; ***(to the extend applicable)***

d. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and amendment made thereunder;

e. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (**Not applicable to the company during the Audit Period**)

f. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (**Not applicable to the company during the Audit Period**)

g. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations,2025 regarding the Companies Act and dealing with client;

h. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **(Not applicable to the company during the Audit Period**) and

i. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (**Not applicable to the company during the Audit Period**)

j. The Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015; except:
During the year, the Company was in non-compliance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement Regulation), 2015, in respect of submission of financial results for the quarter ended 31st March, 2025. The Stock Exchange levied a fine of Rs. 4,05,000 for the said non-compliance. The Company subsequently filed an application for waiver, and the Stock Exchange approved the same and penalty was waived by the Exchange.

I have also examined compliance with the applicable clauses of the following:

I. Secretarial Standards issued by The Institute of Company Secretaries of India with respect to board and general meetings.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

I further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in

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compliance with the provisions of the Act

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

I further report that Based on the information provided by the Company, its officers and authorized representatives during the conduct of the audit, and also on the review of compliance reports by the respective Department Heads / KMPs taken on record by the Board of Directors of the Company, in our opinion there are adequate Systems and processes in the Company commensurate with the size and the operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that the compliance by the Company of applicable financial laws, like direct and indirect tax laws, and Labour Law Compliances have been subject to review by statutory financial audit and other designated professionals.

I further report that during the audit period the Company has not passed any resolution for the following:

i. Public/Right/Preferential issue of shares / debentures/sweat equity, etc.
ii. Redemption / buy-back of securities.
iii. Major decisions taken by the members in pursuance to section 180 of the Companies Act, 2013.
iv. Merger / amalgamation / reconstruction, etc,
v. Foreign technical collaborations.

Sd/-
SONAM JAIN
Company Secretary
(Peer Review Certificate No.5288/2022)
Membership No. 9871
Certificate of Practice No.: 12402
Place: Thane
Date: 01.09.2026
UDIN: F009871H001327759

This report is to be read with my letter of even date which is annexed as **Annexure A** and for an integral part of this report.

SONAM JAIN
Company Secretary

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Annexure-A

To
The Members
OMNIPOTENT INDUSTRIES LIMITED

I report of even date is to be read along with this letter

1. Maintenance of secretarial record is the responsibility of the management of the company. my responsibility is to express an opinion on these secretarial records based on my audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, I followed provide a reasonable basis for my opinion.
3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Wherever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

Sd/-
SONAM JAIN
Company Secretary
(Peer Review Certificate No.5288/2022)
Membership No. 9871
Certificate of Practice No.: 12402
Place: Thane
Date: 01.09.2026
UDIN: F009871H001327759

OMNIPOTENT INDUSTRIES LIMITED
10TH BOARD REPORT

Annexure- B

As per the provisions of Section 197 of the Act read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company is required to disclose following information in the Board's Report.

Ratio of the remuneration of each Director to the median remuneration of the employees of the Company and percentage increase in remuneration of each Director, Chief Financial Officer (CFO) and Company Secretary in the Financial Year:

Name	Ratio to median remuneration	% Increase in the remuneration in the Financial Year
Independent Directors		
Ruchi Joshi Meratia	Nil	Not Applicable
Manoj Batham	Nil	Not Applicable
Navneet Khare	Nil	Not Applicable
Executive Directors		
Gaurav Piplonia	57.30	Not Applicable
Chief Financial Officer		
Mohit Bharat Siddhapura	28.65	Not Applicable
Company Secretary		
Ms. Nidhi Jain (till 08.12.2025)	4.02	Not Applicable
Mr. Aman Patel (w.e.f. 23.12.2025)	10.02	Not Applicable

Percentage ~~increase~~/decrease in the median remuneration is **81.95%**

Number of permanent employees on the rolls of Company: **03**

Average percentiles decrease already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile decrease in managerial remuneration and justification thereof and point out if there are any exceptional circumstances for decreases in the managerial remuneration:
0 % (Non-Managerial Personnel)
81.95 % (Managerial Personnel).

We affirm that the remuneration paid to the Managerial and ~~Non-Managerial Personnel~~ is as per the Nomination and Remuneration policy of the Company.

For and on behalf of the Board of Directors of
Omnipotent Industries Limited

Sd/-
Mr. Gourav Piplonia
Managing Director
DIN: 06680837

Sd/-
Mr. Manoj Batham
Director
DIN 11100515

Place: Mumbai
Date: 01/09/2026

Annexure – C

Management Discussion and Analysis Report

Industry Structure and Developments

Bitumen consumption has gained pace in recent years in line with increasing road construction activity.

Opportunities

1. **Continued Government Focus on Infrastructure**
   The Government of India continues to prioritize infrastructure development under the National Infrastructure Pipeline (NIP), PM Gati Shakti, Bharatmala Pariyojana, and state highway development programs. Budgetary allocations for roads and highways remain robust, supporting sustained demand for bitumen across the country.
2. **Steady Growth in Road Construction**
   The Ministry of Road Transport & Highways (MoRTH) is expected to maintain strong highway construction momentum, with annual construction targets of approximately 13,000–14,000 km.
   Increasing investments by National Highways Authority of India (NHAI) and state governments are expected to drive bitumen consumption.
3. **Rising Bitumen Demand**
   India's bitumen consumption is expected to remain above 8.5–9.0 million metric tons (MMT) during FY 2026-27, supported by expansion of national highways, expressways, rural roads, airport infrastructure, and urban development projects.
4. **Growing Adoption of Value-Added Bituminous Products**
   Demand for Polymer Modified Bitumen (PMB), Crumb Rubber Modified Bitumen (CRMB), emulsions, and other specialty binders is increasing due to higher performance requirements and longer pavement life.
5. **Sustainable and Green Technologies**
   Development of bio-based bitumen, binder, warm mix asphalt, and recycled pavement technologies presents new business opportunities aligned with India's sustainability objectives.
6. **Expansion in Export Markets**
   Growing infrastructure investments in neighboring countries, Africa, and Southeast Asia provide opportunities for exports of bitumen and value-added bituminous products.
7. **Private Sector Participation**
   Increased participation through Public-Private Partnership (PPP) projects and industrial infrastructure development is expected to generate additional demand.

Threats

1. **Crude Oil Price Volatility**
   Bitumen prices are closely linked to crude oil prices. Significant fluctuations in international crude prices may affect procurement costs and operating margins.
2. **Supply Chain and Logistics Challenges**
   Disruptions in shipping, transportation, refinery maintenance shutdowns, or geopolitical events may impact availability of bitumen and increase logistics costs.
3. **Intense Market Competition**
   Competition from organized manufacturers, importers, and regional traders may exert pressure on pricing and profitability.
4. **Regulatory and Environmental Compliance**

Increasing environmental regulations relating to emissions, waste management, and sustainability may require additional capital investments and compliance costs.

5. **Execution Delays in Infrastructure Projects**
   Delays arising from land acquisition, funding constraints, weather conditions, or administrative approvals may postpone project execution and impact bitumen demand.
6. **Foreign Exchange Risk**
   Since the Company is engaged in imports and exports, fluctuations in foreign exchange rates may affect import costs and export realizations.
7. **Interest Rate and Inflationary Pressures**
   Higher financing costs and inflation in transportation, energy, and raw materials may adversely affect profitability.
8. **Climate-Related Risks**
   Extreme weather events and prolonged monsoon seasons can temporarily slow road construction activities, affecting short-term demand.

Segment-wise or product wise performance and Outlook

The company has only one reportable segment i.e. Bitumen products.

We are engaged in the business of supplying bulk and packed bitumen as well as other bituminous products. We source our products either through direct imports or buy from third party importers and sell it to our various distributors as well as corporates. We import bulk as well as drum bitumen. We are ISO 9001:2015 and ISO 14001:2015 certified for importing, trading and processing petroleum & petrochemical products.

Our products include bitumen 60/70 & 80/100, bitumen VG10, VG30, VG40; bitumen emulsion, blown bitumen, micro surfacing bitumen and modified bitumen CRMB, PMB, NRMB. Bitumen is most used in construction of roads and highways. Bitumen is also extensively used for surfacing of road and pavements and is also used as adhesive substance in the production of binders. Entire marketing of our products is managed by a team of sales and marketing personnel. We are also engaged in the consultancy of setting up of plants for Bitumen & Bituminous products. Our consultancy includes end to end solutions from identification of land, plant & machinery to importing training & making policy with staff on marketing & quality testing.

Rainy season from June to September is counted as off season for Bitumen supply in India, as all roads and highways construction stops during the period and hence demand for the bitumen goes down. We plan for the same according to month wise and state-wise rainfall scenario to push the sale in a particular state as per the timing of rainfall.

Internal Control Systems and their Adequacy

Internal Control Systems and procedures in the Company are commensurate with nature and size of its business.

Your Company has in place an adequate system of internal controls, with documented procedures covering all corporate functions. Systems of internal controls are designed to provide reasonable assurance regarding the effectiveness and efficiency of operations, the adequacy of safeguards for assets, the reliability of financial controls, and compliance with applicable laws and regulations. The Audit Committee of the Board oversees the adequacy of the internal control environment through regular reviews of the audit findings and monitoring implementations of internal audit recommendations through the compliance reports submitted to them.

OMNIPOTENT INDUSTRIES LIMITED
10TH BOARD REPORT

Discussion on Financial Performance with respect to Operational Performance

The Company has obtained **Nil** revenue from the sale of products during the Financial Year **2025-26**. However, the operational activities of the Company were substantially decreasing during the Financial Year ended March 31, 2026. The Company is, however, reinforcing its staff and working for a better future for the Company.

Human Resources/Industrial Relations

Our people related policies span the entire spectrum of hiring the right talent as best as possible, skilling them and motivating them. We do our best to provide our people with a healthy work environment to encourage sharing of knowledge, concerns and where the cross-pollination of ideas can always bloom. This is reflected in their day-to-day performance at the ground level.

Details of Significant Changes in the Ratios

Particulars	FY 2025-26	FY 2024-25
Debtors Turnover	(0.01)	1.17
Inventory Turnover	-	64.54
Interest Coverage ratio	-	-
Current Ratio	11.71	11.13
Debt Equity Ratio	-	-
Operating Profit Margin (%)	-	-
Net Profit Margin(%)	0.00%	0.42%
Return on Net-worth	-	1.75

Cautionary Statement

Statements made in this Management Discussion and Analysis describing the Company's objectives, projections, estimates and expectations are "forward looking" within the meaning of applicable laws and regulations. Actual results might differ materially from those either expressed or implied. Management is confident that our Company with its Quality Products and enduring relations with its customers and commitment of its staff will overcome the disturbing impact of prevailing pandemic and work towards achieving growth in time to come.

INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS

"OMNIPOTENT INDUSTRIES LIMITED"

Opinion
We have audited the accompanying quarterly financial results of **"Omnipotent Industries Limited"** ("the Company") for the quarter ended March 31, 2026 ('the Statement'), and year to date result for the period from 1st 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 (the "Listing Regulations").

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

1. Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and

2. Give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the company for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our 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 Financial Results* section of our report. We are 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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year-to-date 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 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 thereunder 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 Financial Results

Our objectives are to obtain reasonable assurance about whether the 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 this Statement.

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 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to Financial Statements in place and the operating effectiveness of such controls.

- 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 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 Matter

1. The annual financial results dealt with by this report have been prepared for the express purpose of filing with stock exchanges. These results are based on and should be read with the audited financial statements of the Company for the year ended March 31, 2026 on which we have issued an unmodified audit opinion vide our report dated 17th July, 2026.

2. The Statement includes the Standalone financial results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down under Indian Accounting Standard 34 'Interim Financial Reporting', compiled by the management of the Company, which were subject to limited review by us.

3. Financial Results for the quarter ended June 30, 2025, and prior periods were reviewed / audited by the previous Statutory Auditors i.e. M/s Arpan & Associates LLP, Chartered Accountants. We have relied upon Limited Review Reports / Audit Reports of the preceding Auditors for all such previous periods.

Our opinion is not modified in respect of the above matter

for **Motilal & Associates LLP**
(a member firm of M A R C K S Network)
Chartered Accountants
ICAI FRN: 106584W/W100751

BHARAT
KUMAR

Bharat Kumar
Partner
ICAI MRN: 175787

Place: Mumbai
Date: 17th July 2026

UDIN: 26175787EHLXJF9521

OMNIPOTENT INDUSTRIES LIMITED
CIN: L74999MH2016PLC285902
Regd. Office: 6/SH-05, Shanti Garden Sec-5, CHS Ltd, Mira Road Thane- MH 401107 India
obile No.: +91-7898508243; Email: compliance.omnipotent@gmail.com ; Website: omnipotent.co.
Audited Balance Sheet as on 31th March 2026

Amount in '000

	Particulars	Note No.	As on 31st March, 2026 ₹	As on 31st March, 2025 ₹
II	**ASSETS**			
1	**Non-current assets**			
	(a) Fixed assets			
	(i) Tangible assets	1		-
	(ii) Other Intangible Assets		-	769
	(b) Non-current investments	2	-	19
	(c) Long-term loans and advances	3	686	636
	(d) Deferred tax Assets	4	-	-
2	**Current assets**			
	(a) Trade receivables	5	183,041	171,488
	(b) Inventories	6	-	-
	(c) Cash and cash equivalents	7	171	6,517
	(d) Short Term loans & Advances	8	15,842	16,224
	(e) Other Current Assets	9	-	83
			199,054	**194,312**
	TOTAL ASSETS		**199,740**	**195,735**
I.	**EQUITY AND LIABILITIES**			
1	**Shareholders' funds**			
	(a) Share capital	10	60,500	60,500
	(b) Reserves and surplus	11	109,906	113,883
2	**Non-current liabilities**			
	(a) Long-term borrowings	12	12,328	-
	(b) Deferred tax Liability		-	-
3	**Current liabilities**			
	(a) Short-term borrowings	13	-	3,897
	(b) Trade payables	14	12,951	12,517
	(c) Other current liabilities	15	4,054	4,938
	TOTAL EQUITY AND LIABILITIES		**199,740**	**195,735**
	Notes forming part of the financial statements	16		

As per our report on even date
for Motilal & Associates LLP
(a member firm of M A R C K S Network)
Chartered Accountants
ICAI FRN: 106584W/W100751

For Omnipotent Industries Limited

Sd/-
Mr. Gaurav Piplonia
Managing Director
DIN 07459334

Sd/-
Mr. Manoj Batham
Director
DIN 11100515

Sd/-
Bharat Kumar
Partner
ICAI MRN: 175787
Date: 17th July 2026
Place: Mumbai
UDIN: 26175787EHLXJF9521

Sd/-
Mohit Bharat Siddhapura
Chief Finanicial Officer

Sd/-
Aman Patel
Company Secretary

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Standalone Statement of Cash Flows for the year ended 31th March,2026

Amount in '000

S. No.	Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
		Audited	**Audited**
A	**Cash Flow From Operating Activities**		
	Profit Before Tax	-3,976	-42,776
	Adjustments for:		
	Depreciation and amortisation expenses	769	3,963
	Loss on Disposable Inventory	-	4,144
	Loss on sale of Fixed Assets	-	7,611
	Other Income	-43.49	-
	Dividend Income		-
	Finance Cost		
	Operating Profit before Working Capital Changes	**-3,251**	**-27,058**
	Changes in Working Capital		
	Trade Receivables	-11,553	10,846
	Inventories	-	6,483
	Loans & Advances	382	1,995
	Other current liabilities	-884	3,677
	Other current Assets	83	588
	Short Term Borrowings	-3,897	
	Trade Payables	434	
	Taxes Paid (net)	-	-83
	Net Cash Flow from/(used in) Operating Activities	**-18,686**	**-3,552**
B	**Cash Flow From Investing Activities**		
	Purchase of Property, Plant and Equipment	-	-559
	Proceeds from Sale of Property, Plant and equipments	-	8,128
	Purchase of Investments	-50	468
	Proceeds from sale of Investments	19	-
	Interest Received / Other Income	43	-
	Loans & Advances	-	-
	Rent Received	-	-
	Net Cash Flow From Investing Activities	**12**	**8,038**
C	**Cash Flow from Financing Activities**		
	Repayment of Long Term Borrowings		-
	Funds Borrowed during the year	12,328	-
	Proceeds From Issue of Equity Share Capital during the year	-	-
	Finance Costs		-
	Net Cash Flow from/ (used in) Financing Activities	**12,328**	-
	Net Increase/(Decrease) in Cash and Cash Equivalents	**-6,346**	**4,486**
	Cash and Cash Equivalents as at the beginning of the period	6,517	2,031
	Cash and Cash Equivalents as at the end of the period	**171**	**6,517**

As per our report on even date
for Motilal & Associates LLP
(a member firm of M A R C K S Network)
Chartered Accountants
ICAI FRN: 106584W/W100751
Sd/-
Bharat Kumar
Partner
ICAI MRN: 175787
Date: 17th July 2026
Place: Mumbai
UDIN: 26175787EHLXJF9521

For Omnipotent Industries Limited

Sd/-	**Sd/-**
Mr. Gaurav Piplonia	**Mr. Manoj Batham**
Managing Director	**Director**
DIN 07459334	**DIN 11100515**
Sd/-	**Sd/-**
Mohit Bharat Siddhapura	**Aman Patel**
Chief Finanicial Officer	**Company Secretary**

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Audited Profit and loss account as at 31th March, 2026

Amount in '000

	Particulars	Note No.	As on 31st March, 2026	As on 31st March, 2025
			₹	₹
I.	Revenue from operations	17	-	201,348
II	Other Income		-	-
III	Misc. Income	18	43	1,112
IV	Increase / (Decrease) in Inventory		-	-
	Total Revenue		**43**	**202,460**
V	**Expenses:**			
	Raw Material Consumption	19	-	209,216
	Employee benefit expenses	20	1,047	5,816
	Depreciation and amortization expenses	21	-	3,963
	Other expenses	22	2,729	26,240
	Total expenses		-	-
			3,776	245,235
VI	**Profit Before Extraordinary Items & Tax**		**(3,733)**	**(42,776)**
	Sundry Balance Writeoff		**(244)**	-
VII	**Net Profit before tax**		**(3,976)**	**(42,776)**
VIII	**Tax expense:**			
	Current tax (AS PER MAT)			-
	Tax of earlier years			
	Deferred tax Liability/(Asset)		-	(315)
IX	**Profit for the period (V-VI)**		**(3,976)**	**(42,461)**
	Earnings per equity share:			
	Basic		(0.07)	(0.01)
	Notes forming part of the financial statements	16		

As per our report on even date
for Motilal & Associates LLP
(a member firm of M A R C K S Network)
Chartered Accountants
ICAI FRN: 106584W/W100751

Sd/-
Bharat Kumar
Partner
ICAI MRN: 175787
Date: 17th July 2026
Place: Mumbai
UDIN: 26175787EHLXJF9521

For Omnipotent Industries Limited

Sd/-	Sd/-
Mr. Gaurav Piplonia	**Mr. Manoj Batham**
Managing Director	**Director**
DIN 07459334	**DIN 11100515**
Sd/-	Sd/-
Mohit Bharat Siddhapura	**Aman Patel**
Chief Finanicial Officer	**Company Secretary**

Amount in '000

NOTE NO. 1 : FIXED ASSETS (Tangible Assets) NOTE NO. 21 : DEPRECIATION AMORTISATION

	Fixed Assets	Gross Block				Accumulated Depreciation				Net Block	
		Balance as at 1st April 2025	Additions	sold	As at 31.03.2026	Balance as at 1 April 2025	Depreciation / amortisation expense up to 31.03.2026	Sold During The Year	As at 31.03.2026	As at 31.03.2026	Balance as at 31 March 2025
		₹	₹		₹	₹	₹	₹	₹	₹	₹
(i)	Tangible Assets (Owned)										
	(a) Furniture and Fixtures	-	-	-	-	-	-	-	-	-	-
						-					
	(b) Plant and Machinery	-	-	-	-	-	-	-	-	-	-
						-					
	(c) Computer and Printer	-	-	-	-	-	-	-	-	-	-
						-					
	(d) Motor Vehicle	-	-	-	-	-	-	-	-	-	-
						-					
	(e) Office Equipments	-	-	-	-	-	-	-	-	-	-
	<u>work in progress</u>										
	Plant- Kutch	-	-	-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-	-	-

Notes forming part of the Financial Statements

NOTE NO. 2 : NON CURRENT INVESTMENTS

Amount in '000

Particulars	As on 31st March, 2026	As on 31st March, 2025
	₹	₹
Other Investments - Non Trade		
(a) Investment		
(i) Deposits - ICICI	-	19
		-
Total	-	19
Aggregate Amount of Unquoted Investments	-	19

Note : Deposit of amount in complainces with Companies Act, 2013.

NOTE NO. 3 : LONG TERM LOANS AND ADVANCES

Amount in '000

Particulars	As on 31st March, 2026	As on 31st March, 2025
	₹	₹
(i) Deposits:		
(a) Security Deposits	356	356
(b) BSE LTD	-	-
(c) Rent Deposits	195	145
(d) CDSL Deposits	18	18
(e) Security Deposits	2	2
(f) Gujarat Office Rent	-	-
(g) VAT Deposits	25	25
(h) Electric Deposits	90	90
(i) Plant Deposits	-	-
Total	686	636

Note 3.1 : Deposits given for regular business requirements and as verified by the management.

NOTE NO. 5 : TRADE RECEIVABLES

Amount in '000

Particulars	As on 31st March, 2026	As on 31st March, 2025
	₹	₹
Trade receivables		
Unsecured, Not considered good (More than 180 Days)	73,735	73,735
Others		
Add : Advance to Suppliers	109695	98,002
Less: Advance from Customers	390	250
Total	183,041	171,488

Trade Receivables Ageing Schedule

Amount in '000

Particulars	Undisputed Trade Receivables		Disputed Trade Receivables	
	Considered Good	Considered Doubtful	Considere d Good	Considered Doubtful
Less than 6 months	10,000			
6 months to 1 year				
1-2 years				173041
2-3 Years				
More than 3 years				
	10,000	-	-	**173,041**

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NOTE NO. 4 : DEFERRED TAX LIABILITIES/ ASSETS

Calculation of Deferred Tax Liability / Assets — Amount in '000

PARTICULRAS	AMOUNT	DTL	DTA	Net DTL	
As on 01/04/2025		-	565		
Depreciation					
WDV as per Books of Accounts [Excluding Land]	-				
Income Tax Block of Assets	-	0	-		
Notional loss for Forward Contract	-	-			
Expenses allowable u/s.43 B					
Bonus	-		-		
Leave Encashment Provision	-		-		
DTL to be made for 2024-25		-	565	(565)	(565)

Computation of Deferred Tax Liability/Assets:

Particulars	**-**	**-**
WDV of Dep. Assets as per Companies Act, 2013	0.00	18549.27
WDV of Dep. Assets as per IT Act, 1961	0.00	17336.63
Shortfall of Dep. claimed in IT Act, 1961	-	1,213
Net closing DTL on above WDV Difference	-	315
Less : DTA on Unabsorbed Loss	-	-
Less : MAT credit	-	-
(DTA)/DTL at the closing of the year	**-**	**315**
(DTA)/DTL at the beginning of the year	315	486
(DTA) Related to Disallowances u/s 43B & 40(a)	-	-
DTA/DTL Charged/(reversed) during the year	**(315)**	**(171)**

NOTE NO. 6 INVENTORIES

Amount in '000

Particulars	₹	₹
Finished Goods		-
	-	-

Note 6.1 : Management has carried out verificaiton of inventories and all inventories are good and no non moving and bed debts stocks.

Note 6.2 : Closing stock of RM at Kandla plant Rs. 41,43,682.12 of book value transferred to FA and sold together with plant.

NOTE NO. 7 : CASH AND CASH EQUIVALENTS

Amount in '000

Particulars	As on 31st March, 2026	As on 31st March, 2025
	₹	₹
(a) Cash on hand	85.29	291
(b) Balances with banks		-
(i) With Schedule Bank in Current Accounts	85.92	6,226
		-
Total	171	6,517

Note 7.1 :Cash on hand was verified and certified by the management of the company.

7.2 : Balance with Bank in current accounts are Certified by the respective Bank

NOTE NO. 8 : SHORT TERM LOAN AND ADVANCES

Amount in '000

Particulars	As on 31st March, 2026	As on 31st March, 2025
	₹	₹
I. Balances with government authorities		
Unsecured, considered good		
GST		221
ITC Claim		-
TCS Receivable	-	84
TDS Receivable	-	62
Advance Income Tax	-	-
DRC -3 GST	13,200	13,200
II. Other Loans and Advances		
Prepaid Warranty Expense	10	10
Ravindra Naik	413	413
Ankit Raythaththa	83	83
Loans & Advances	1,114	1,114
Omkar	55	55
Employee Loan And Andvance	-	15
Aruna P Shah	28	28
Divya N .Chenani	710	710
Harish Goyal	102	102
Intergrated Consultancy Services	118	118
S K R Consultancy Service	10	10
Total	15,842	16,224

Note 8.1 The company received a show cause notice and has paid ₹132 lakhs under DRC-03 to safegauard company interest.

NOTE NO. 9 : OTHER CURRENT ASSETS

Amount in '000

Particulars	As on 31st March, 2026	As on 31st March, 2025
	₹	₹
Unadjusted Forex Gain / Loss		83
Total	-	83

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Notes forming part of the Financial Statements

NOTE No. 10 : SHARE CAPITAL AS AT 31th March, 2026

Amount in '000

Particulars	As on 31st March, 2026		As on 31st March, 2025	
	Number of Shares	₹	Number of Shares	₹
Authorised				
Equity Shares of Rs 10/- each with voting rights	7,500,000	75,000	7,500,000	75,000
Issued				
Equity Shares of Rs. 10/- each with voting rights	6,050,000	219,500	6,050,000	219,500
Subscribed & Paid up				
Equity Shares of Rs. 63/- each with voting rights	6,046,000	60,460	6,046,000	60,460
Prince P Shah	1,500	15	1,500	15
Mayur V Gogri	-	-	-	-
Punit K Popat	1,000	10	1,000	10
Dhruvi B Anadkat	1,500	15	1,500	15
Chirag M Motta	-	-	-	-
Urmi C Motta	-	-	-	-
Sachin S Vishwakarma	-	-	-	-
Total	6,050,000	*60,500*	6,050,000	*60,500*

Note No- 10.1(i) Details of shares held by each shareholder holding more than 5 % shares : Amount in '000

Classes of Shares/Name of Shareholder	As on 31st March, 2026		As on 31st March, 2025	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity Shares with voting rights				
Prince P Shah	1,500	0.02%	1,500	0.02%
Mayur V Gogri	-	0.00%	-	0.00%
Punit K Popat	1,000	0.02%	1,000	0.02%
Dhruvi B Anadkat	1,500	0.02%	1,500	0.02%
Chirag M Motta	-	0.00%	-	0.00%
Urmi C Motta	-	0.00%	-	0.00%
Sachin S Vishwakarma	-	0.00%	-	0.00%
Other public issues	6,046,000	99.93%	6,046,000	99.93%
	6,050,000	100%	6,050,000	100%

Note No-1.2 (ii) Reconciliation of the Number of shares and amount outstanding at the beginning and at the end of the reporting period:

Amount in '000

Particulars	Opening Balance	Fresh issue	Buy back	Closing Balance
Equity shares with voting rights				
Year ended 31 March, 2026				
Issues nos of shares	6,050,000			6,050,000
- Amount (Rs.)	60,500			60,500
Year ended 31 March, 2025				
- Number of shares	6,050,000			6,050,000
- Amount (Rs.)	60,500			60,500

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Notes forming part of the Financial Statements

NOTE NO. 11 : RESERVES AND SURPLUS

Amount in '000

Particulars	As on 31st March, 2026	As on 31st March, 2025
	₹	₹
(a) Surplus		
General Reserves		
Excess Provision of Income tax Written Off		-
Share Security Premium	159,000	159,000
	159,000	159,000
Opening balance of Profit and Loss Account	(45,117)	(6,625)
Reserve used for the bonus share	-	(175)
(+) Net Profit/(Loss) for the current year as per statement Profit and Loss	(3,976)	(42,461)
Loss on dispose of inventory	-	4,144
Closing Balance	(49,094)	(45,117)
	109,906	113,883

NOTE NO. 12 : LOANS AND ADVANCES

Amount in '000

Particulars	As on 31st March, 2026	As on 31st March, 2025
	₹	₹
I) Secured Loan		
(a) From Banks / financial institutions	11297.5	-
(b) Others		
II) Unsecured Loan		
(a) From Related parties		-
(b) From Others	1030.576	-
Total	12,328	-

OMNIPOTENT INDUSTRIES LIMITED
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Notes forming part of the Financial Statements

NOTE NO. 13 Short - Term Borrowings

Amount in '000

Particulars	As on 31st March, 2026	As on 31st March, 2025
		₹
Prince P Shah -Deposit	-	3,897
Total	-	3,897

NOTE NO. 14 TRADE PAYABLES

Amount in '000

Particulars	As on 31st March, 2026	As on 31st March, 2025
		₹
Micro, Small and Medium Enterprises		
Other Creditors	12,951	12,517

Trade Payables ageing schedule

Amount in '000

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	Total
MSME	-	-	-	-	-
Other	134	-	-	-	134
Disputed dues - MSME	-	-	-	-	-
Disputed dues - Other	-	12,817	-	-	12,817
Total	134	**12,817**	**-**	**-**	**12,951**

Note 14.1: Management has send creditors conformations letters and reconciliaiton work is under progress, no details were available for classificiaiton of creditors for MSME.

NOTE NO 15 : OTHER CURRENT LIABILITIES

Amount in '000

Particulars	As on 31st March, 2026	As on 31st March, 2025
	₹	₹
(b) Other payables		
(i) Salary & Wages Payable	314	1,334
(ii) Expense payable	422	-
(iii) Statutory dues payable	3,318	3,604
(iv) Advance From Customer		-
Provision		
Income Tax Provision		
Total	4,054	4,938

Note 15.1: Other statutory dues liabilties were paid within the due period except GST liabilities of Rs. 34.75 Lacs.

OMNIPOTENT INDUSTRIES LIMITED

Note:15.2: Notes forming part of the Financial Statements

Amount in '000

Provision for Expenses-		
Audit fees	331.75	250
Salary	314.03639	1,069
Other Payable	89.75	15
	736	1,334
Provision for Statutory dues-		
TDS Payable	25.53	65
TCS On Sale	-	(2)
PF Contribution	-	1
GST	3229	3,475
Professional Tax	64	64
	3,318	3,604
	4,054	4,938

Note 15.2 : Statutorty due GST Rs 34.75 Lacs, company has filled appeal against liability amount.

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Note 16: Related Party Transactions

Related party disclosures, in accordance with the Indian Accounting Standard 24 "Related Party Disclosures" are given below:

(i) Related parties with whom transactions have taken place during the year:

Amount in '000

Directors/ Key Managerial Personnel	Gaurav Piplonia
	Manoj Batham
	Navneet Khare
	Ruchi Joshi Meratia
	Aman Patel
Enterprises over which key management personnel and their relatives have significant influence	

(ii) Aggregate of transactions for the year with these parties have been given below:

(Amount in INR)

Name of the Parties	**Nature of Transactions**	**Year ended 31.03.2026**
Mr. Director Remmuneration	Managerial Remuneration	450
	Board Meeting Siting Fee	81
	Committee Meeting Siting Fees	46

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Notes forming part of the Financial Statements

NOTE NO. 17 : REVENUE FROM OPERATIONS — Amount in '000

Particulars	As on 31st March, 2026	As on 31st March, 2025
	₹	₹
Sales of Products	-	-
Trading Sales	-	174,615
Highseas Sales	-	26,733
Consultancy Fees	-	-
Commission Expenses - Gujarat	-	-
Total	-	201,348

Note 17.1: Company is trading of bitumen products only, so no separate segment reporting required.
17.2: Company has done trading sales, non regular activities of the unit.

Note No.:18 Misc. Income — Amount in '000

Particulars	As on 31st March, 2026	As on 31st March, 2025
	₹	₹
Trade Discount	-	828
Interest on Fixed Deposit	37	-
Round off	-	(0)
Transportation income	-	-
Plant investment	-	235
Non operatting income	-	49
Interest on Income Tax Refund	6	
	43	1,112

Note 18.1: Other income received includes Insurance claim received for legal issues of GST.

Note No.: Changes in Inventory — Amount in '000

Particulars		₹
RM Inventory at the end of the year	-	-
RM Inventory at the beginning of the year	-	-
		-

Note : The company is trading concern only, company has convereted RM Closing stock to FA at book value.

NOTE-19 Raw Material Consumption — Amount in '000

Particulars	As on 31st March, 2026	As on 31st March, 2025
	₹	₹
Opening Stock of FG	-	6,483
Add: Purchases	-	202,732
Less: Closing Stock of FG	-	-
	-	209,216

Note 19.1: Closing balance of inventories as verified and certified by the management of the company.
19.2 : During the year company has disposed of inventory on event of sale of FA amounting to Rs. 41.43 Lacs and accordingly written off.

NOTE NO. 20 : EMPLOYEE BENEFIT EXPENSES

Amount in '000

Particulars	As on 31st March, 2026	As on 31st March, 2025
	₹	₹
(a) Salaries and wages	1035	5,694
B) Staff & workers welfare	11.699	122
Total	1,047	5,816

Note 20.1: No directors salary exp accounted during the year.

NOTE NO. 22: OTHER EXPENSES

Amount in '000

Particulars	As on 31st March, 2026	As on 31st March, 2025
	₹	₹
Direct Expense		
Import Expenses		-
Loss on Disposal of Inventory		4,144
Transportation expenses		4,767
Currency Exchange loss		134
Repairs & manitenance		124
Administration Charges		-
Audit Fees	105	125
AMC Charges		56
BSE Expenses	35	
CDSL Expenses	22.5	
Finance Expense	35	348
Conveyance Expense		158
Electricity Charges	1.87	180
Foreign Exchange Write Off	82.86125	
Insurance Expense	12	5
Printing & Stationery Expense	3.238	55
Legal and Professional Fees	600.005	1,938
Telephone Expense	9.42218	93
Business promotion Expense	31.752	99
Commission Expense		51
Discount Charges		1,538
Power & Fuel		185
Interest on Tds and Tcs		1
Interestt Expense	439.973	23
Govt stamp charges		3
NSDL Expenses	32.5	
Office Expense	39	178
Office/plant rent Exp	166	971
Professional Tax	8.2	
Repairs & manitenance	9.85	-
RTA Expenses	112	
Board and committee meeting fees	163.902	
Employer's contribution (PF)		212
ESIC Registration expense		15
Loss on sale of Fixed Assets		9,380
Preliminery Expense W/o	769	769
IPO Expense		186
Cleaning charges		41
Travelling Expense		34
Kandla exp		161
MCA Payment		1
Roc Filling fees	32	11
Labour Charges		54
Courier Charges		12
Car Expense		25
Hardware Expense		21
Consumable Expense		6
Other Expenses		138
Website Charges	18.1	
Total	2,729	26,240

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Note 16. Disclosure of Ratios

Amount in '000

Ratio	**Numerator**		**Denominator**		**Current Year**
Current Ratio	Total current Assets	199,054	Total current Liabilities	17,005	11.71
Debt-equity ratio	Borrowings	-	Total equity	60,500	-
Debt service coverage ratio	Net Profit after taxes + Non cash operating expenses + Interest expenses + Other non cash adjustments	-3,733	Interest and Principle repayments	439,973	(0.01)
Return on equity ratio	Profit for the year	-3,733	Average total equity	170,406	-2.19%
Inventory turnover ratio	Cost of good sold	-	Average Inventory	-	-
Trade receivable turnover ratio	Revenue from operations	-	Average trade receivables	-	-
Trade payables turnover ratio	Other expenses - Non operating expenses	-	Average trade payables	-	-
Net capital turnover ratio	Revenue from operations	-	Average working capital (i.e. Total current assets - Total current liabilities)	182,049	-
Net profit ratio	Profit for the year	-3,733	Revenue from operations	-	0.00%
Return on capital employed	Profit before tax and finance costs	435,997	Capital employed = Net worth + Deferred tax liabilities	-	0.00%
Return on investment	Income generated from invested funds	-	Average invested funds	-	0.00%

As per our report on even date
for Motilal & Associates LLP
(a member firm of M A R C K S Network)
Chartered Accountants
ICAI FRN: 106584W/W100751

Sd/-
Bharat Kumar
Partner
ICAI MRN: 175787
Date: 17th July 2026
Place: Mumbai
UDIN: 26175787EHLXJF9521

For Omnipotent Industries Limited

Sd/-
Mr. Gaurav Piplonia
Managing Director
DIN 07459334

Sd/-
Mr. Manoj Batham
Director
DIN 11100515

Sd/-
Mohit Bharat Siddhapura
Chief Finanicial Officer

Sd/-
Aman Patel
Company Secretary