

50TH
ANNUAL GENERAL MEETING
OF
OMANSH
ENTERPRISES LIMITED

ANNUAL REPORT 2024-25

OMANSH ENTERPRISES LIMITED

CIN: L01100DL1974PLC241646

Regd. Off.: B-507, 5th Floor, Statesman House, Barakhamba Road,
New Delhi-110001

Email: omanshwork@gmail.com Website: www.omansh.co.in

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Corporate Information

Whole-time Director Executive Director Executive Director Executive Director Independent Director Independent Director Independent Director Independent Director	Mr. Avnish Jindal Mr. Piyush Gupta Mr. Nilesh Jindal Mr. Purshottam Kumar Gupta Mr. Krishan Kumar Jalan Mr. Sudesh Gupta Mr. Parvesh Gupta Mrs. Jyoti Gupta
Compliance Officer and Company Secretary Chief Financial Officer	Ms. Muskan Email Id: omanshwork@gmail.com Mr. Santosh
Audit Committee	Mr. Krishan Kumar Jalan, Chairman Mr. Sudesh Gupta, Member Mrs. Jyoti Gupta, Member
Nomination and Remuneration Committee	Mr. Krishan Kumar Jalan, Chairman Mr. Sudesh Gupta, Member Mrs. Jyoti Gupta, Member
Stakeholders' Relationship Committee	Mr. Krishan Kumar Jalan, Chairman Mr. Sudesh Gupta, Member Mrs. Jyoti Gupta, Member
Statutory Auditors	M/s. Singh Chugh and Kumar, Chartered Accountants
Secretarial Auditor	M/s. NSP & Associates Practicing Company Secretary
Registered Office	B-507, 5th Floor, Statesman House, Barakhamba Road, New Delhi -110001
Registrar and Share Transfer Agent	Skyline Financial Services Private Limited D- 153/A, 1 st Floor, Okhla Industrial Area, New Delhi – 110020Ph. No. +91 -(0) 11 - 40450193-97, +91-(0) 11 -2681 2682-83 Email Id: admin@skylinerta.com
Bankers	ICICI Bank

NOTICE OF 50TH ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT THE 50TH ANNUAL GENERAL MEETING OF OMANSH ENTERPRISES LIMITED WILL BE HELD ON TUESDAY, 30TH DAY OF SEPTEMBER, 2025, AT 03:00 PM THROUGH VIDEO CONFERENCING ('VC')/OTHER AUDIO-VISUAL MEANS ('OAVM') FACILITY TO TRANSACT THE FOLLOWING BUSINESS:

ORDINARY BUSINESS:

1. To receive, consider, approve and adopt the Audited Financial Statements of the Company for the financial year ended on 31st March, 2025 together with the report of the Auditors thereon.

SPECIAL BUSINESS

2. **To Appoint Mr. Krishan Kumar Jalan (DIN: 01767702) as the Independent Director of the Company**

To consider and if thought fit, to pass with or without modification(s) the following resolution a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and 161 read with Schedule IV and all other applicable provisions, if any, of the Companies Act, 2013 ('the Act') and the Companies (Appointment and Qualification of Directors) Rules, 2014 and Regulation 16(1)(b), Regulation 17 and Regulation 25(2A) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), in terms of Articles of Association of the Company and basis of the recommendation of Nomination and Remuneration Committee and the approval of the Board of Directors of the Company, Mr. Krishan Kumar Jalan (DIN:01767702) who was appointed by the Board of Director of the Company in their meeting held on 22nd August, 2025 as an Additional Director in the category of Non-Executive Independent Director of the Company, with effect from 22nd August, 2025, be and is hereby appointed as a Non-Executive Independent Director of the Company, to hold office for a term of 5 (Five) consecutive years, w.e.f 22nd August, 2025 to 21st August, 2030 (both days inclusive).

RESOLVED FURTHER THAT pursuant to the provisions of Sections 149, 197 and other applicable provisions of the Companies Act, 2013 and the Rules made thereunder, Mr. Krishan Kumar Jalan (DIN: 01767702) be paid such fees as the Board of Directors of the Company may approve from time to time and subject to such limits, prescribed or as may be prescribed from time to time.

RESOLVED FURTHER THAT the Board of Directors and/or Company Secretary of the Company (including its Committee thereof) be and are hereby authorized to do all such acts, deeds, matters and things including filing of necessary forms/documents with Registrar of Companies and to take all such steps as may be required in this connection including seeking all necessary approvals to give effect to this resolution, for matters connected therewith, or incidental thereto and to settle any questions, difficulties or doubts that may arise in this regard."

3. **To Appoint Mr. Parvesh Gupta (DIN: 00506032) as the Independent Director of the Company**

To consider and if thought fit, to pass with or without modification(s) the following resolution a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and 161 read with Schedule IV and all other applicable provisions, if any, of the Companies Act, 2013 ('the Act') and the Companies

(Appointment and Qualification of Directors) Rules, 2014 and Regulation 16(1)(b), Regulation 17 and Regulation 25(2A) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), in terms of Articles of Association of the Company and basis of the recommendation of Nomination and Remuneration Committee and the approval of the Board of Directors of the Company, Mr. Parvesh Gupta (DIN: 00506032) who was appointed by the Board of Director of the Company in their meeting held on 22nd August, 2025 as an Additional Director in the category of Non-Executive Independent Director of the Company, with effect from 22nd August, 2025, be and is hereby appointed as a Non-Executive Independent Director of the Company, to hold office for a term of 5 (Five) consecutive years, w.e.f 22nd August, 2025 to 21st August, 2030 (both days inclusive).

RESOLVED FURTHER THAT pursuant to the provisions of Sections 149, 197 and other applicable provisions of the Companies Act, 2013 and the Rules made thereunder, Mr. Parvesh Gupta (DIN: 00506032) be paid such fees as the Board of Directors of the Company may approve from time to time and subject to such limits, prescribed or as may be prescribed from time to time.

RESOLVED FURTHER THAT the Board of Directors and/or Company Secretary of the Company (including its Committee thereof) be and are hereby authorized to do all such acts, deeds, matters and things including filing of necessary forms/documents with Registrar of Companies and to take all such steps as may be required in this connection including seeking all necessary approvals to give effect to this resolution, for matters connected therewith, or incidental thereto and to settle any questions, difficulties or doubts that may arise in this regard."

4. **To Appoint Mrs. Jyoti Gupta (DIN: 02280839) as the Independent Director of the Company**

To consider and if thought fit, to pass with or without modification(s) the following resolution a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and 161 read with Schedule IV and all other applicable provisions, if any, of the Companies Act, 2013 ('the Act') and the Companies (Appointment and Qualification of Directors) Rules, 2014 and Regulation 16(1)(b), Regulation 17 and Regulation 25(2A) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), in terms of Articles of Association of the Company and basis of the recommendation of Nomination and Remuneration Committee and the approval of the Board of Directors of the Company, Mrs. Jyoti Gupta (DIN: 02280839) who was appointed by the Board of Director of the Company in their meeting held on 22nd August, 2025 as an Additional Director in the category of Non-Executive Independent Director of the Company, with effect from 22nd August, 2025, be and is hereby appointed as a Non-Executive Independent Director of the Company, to hold office for a term of 5 (Five) consecutive years, w.e.f 22nd August, 2025 to 21st August, 2030 (both days inclusive).

RESOLVED FURTHER THAT pursuant to the provisions of Sections 149, 197 and other applicable provisions of the Companies Act, 2013 and the Rules made thereunder, Mrs. Jyoti Gupta (DIN: 02280839) be paid such fees as the Board of Directors of the Company may approve from time to time and subject to such limits, prescribed or as may be prescribed from time to time.

RESOLVED FURTHER THAT the Board of Directors and/or Company Secretary of the Company (including its Committee thereof) be and are hereby authorized to do all such acts, deeds, matters and things including filing of necessary forms/documents with Registrar of Companies and to take all such steps as may be required in this connection including seeking all necessary approvals to give effect to this resolution, for matters connected therewith, or incidental thereto and to settle any questions, difficulties or doubts that may arise in this regard."

5. **To Appoint Mr. Sudesh Gupta (DIN: 00197378) as the Independent Director of the Company**

To consider and if thought fit, to pass with or without modification(s) the following resolution a Special Resolution:

“RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and 161 read with Schedule IV and all other applicable provisions, if any, of the Companies Act, 2013 ('the Act') and the Companies (Appointment and Qualification of Directors) Rules, 2014 and Regulation 16(1)(b), Regulation 17 and Regulation 25(2A) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), in terms of Articles of Association of the Company and basis of the recommendation of Nomination and Remuneration Committee and the approval of the Board of Directors of the Company, Mr. Sudesh Gupta (DIN: 00197378) who was appointed by the Board of Director of the Company in their meeting held on 22nd August, 2025 as an Additional Director in the category of Non-Executive Independent Director of the Company, with effect from 22nd August, 2025, be and is hereby appointed as a Non-Executive Independent Director of the Company, to hold office for a term of 5 (Five) consecutive years, w.e.f 22nd August, 2025 to 21st August, 2030 (both days inclusive).

RESOLVED FURTHER THAT pursuant to the provisions of Sections 149, 197 and other applicable provisions of the Companies Act, 2013 and the Rules made thereunder, Mr. Sudesh Gupta (DIN: 00197378) be paid such fees as the Board of Directors of the Company may approve from time to time and subject to such limits, prescribed or as may be prescribed from time to time.

RESOLVED FURTHER THAT the Board of Directors and/or Company Secretary of the Company (including its Committee thereof) be and are hereby authorized to do all such acts, deeds, matters and things including filing of necessary forms/documents with Registrar of Companies and to take all such steps as may be required in this connection including seeking all necessary approvals to give effect to this resolution, for matters connected therewith, or incidental thereto and to settle any questions, difficulties or doubts that may arise in this regard.”

6. **To appoint Mr. Avnish Jindal (DIN: 02293188) as Director of the Company**

To consider and if thought fit, to pass with or without modification(s) the following resolution as an Ordinary Resolution:

“RESOLVED THAT Mr. Avnish Jindal (DIN: 02293188), who was appointed as an Additional Director of the Company under Section 161(1) of the Companies Act, 2013 (the Act) and in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, with effect from Friday, 22nd August, 2025 by the Board of Directors and who holds office upto this Annual General Meeting and, who is eligible for appointment, be and is hereby appointed a Director of the Company, whose office shall be liable to retire by rotation.

RESOLVED FURTHER THAT the Board of Directors and/or Company Secretary of the Company (including its Committee thereof) be and are hereby authorized to do all such acts, deeds, matters and things including filing of necessary forms/documents with Registrar of Companies and to take all such steps as may be required in this connection including seeking all necessary approvals to give effect to this resolution, for matters connected therewith, or incidental thereto and to settle any questions, difficulties or doubts that may arise in this regard.”

7. **To Appoint Mr. Avnish Jindal (DIN: 02293188) as the Whole-time Director of the Company**

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To consider and if thought fit, to pass with or without modification the following resolution as a Special Resolution:

“RESOLVED THAT pursuant to the provisions of Section 196, 197 and 203 read with Schedule V and other

applicable provisions, if any, of the Companies Act, 2013 and Articles of Association of the Company and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 including any amendments thereto and the re-enactments thereof, also in terms of the approval accorded by the Nomination & Remuneration Committee and the Board of Directors, the consent of the members of the Company, be and is hereby accorded for appointment of Mr. Avnish Jindal (DIN: 02293188) as the Whole-time Director of the Company whose office shall be liable to retire by rotation for a period of 5 (five) consecutive years with effect from Friday, 22nd August, 2025, till Wednesday, 21st August, 2030, on such remuneration as decided by the Board and further approved by the shareholders in their general meeting.

RESOLVED FURTHER THAT the Board of Directors and/or Company Secretary of the Company (including its Committee thereof) be and are hereby authorized to do all such acts, deeds, matters and things including filing of necessary forms/documents with Registrar of Companies and to take all such steps as may be required in this connection including seeking all necessary approvals to give effect to this resolution, for matters connected therewith, or incidental thereto and to settle any questions, difficulties or doubts that may arise in this regard.”

8. To appoint Mr. Piyush Gupta (DIN: 02174867) as Director of the Company

To consider and if thought fit, to pass with or without modification(s) the following resolution as an Ordinary Resolution:

“RESOLVED THAT Mr. Piyush Gupta (DIN: 02174867), who was appointed as an Additional Director of the Company under Section 161(1) of the Companies Act, 2013 (the Act) and in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, with effect from Friday, 22nd August, 2025 by the Board of Directors and who holds office upto this Annual General Meeting and, who is eligible for appointment, be and is hereby appointed a Director of the Company, whose office shall be liable to retire by rotation.

RESOLVED FURTHER THAT the Board of Directors and/or Company Secretary of the Company (including its Committee thereof) be and are hereby authorized to do all such acts, deeds, matters and things including filing of necessary forms/documents with Registrar of Companies and to take all such steps as may be required in this connection including seeking all necessary approvals to give effect to this resolution, for matters connected therewith, or incidental thereto and to settle any questions, difficulties or doubts that may arise in this regard.”

9. To appoint Mr. Nilesh Jindal (DIN: 07593843) as Director of the Company

To consider and if thought fit, to pass with or without modification(s) the following resolution as an Ordinary Resolution:

“RESOLVED THAT Mr. Nilesh Jindal (DIN: 07593843), who was appointed as an Additional Director of the Company under Section 161(1) of the Companies Act, 2013 (the Act) and in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, with effect from Friday, 22nd August, 2025 by the Board of Directors and who holds office upto this Annual General Meeting and, who is eligible for appointment, be and is hereby appointed a Director of the Company, whose office shall be liable to retire by rotation.

RESOLVED FURTHER THAT the Board of Directors and/or Company Secretary of the Company (including its Committee thereof) be and are hereby authorized to do all such acts, deeds, matters and things including filing of necessary forms/documents with Registrar of Companies and to take all such steps as may be required in this connection including seeking all necessary approvals to give effect to this resolution, for matters connected therewith, or incidental thereto and to settle any questions, difficulties or doubts that may arise in this regard.”

10. To appoint Mr. Purshottam Kumar Gupta (DIN: 00397918) as Director of the Company

To consider and if thought fit, to pass with or without modification(s) the following resolution as an Ordinary Resolution:

“RESOLVED THAT Mr. Purshottam Kumar Gupta (DIN: 00397918), who was appointed as an Additional Director of the Company under Section 161(1) of the Companies Act, 2013 (the Act) and in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, with effect from Friday, 22nd August, 2025 by the Board of Directors and who holds office upto this Annual General Meeting and, who is eligible for appointment, be and is hereby appointed a Director of the Company, whose office shall be liable to retire by rotation.

RESOLVED FURTHER THAT the Board of Directors and/or Company Secretary of the Company (including its Committee thereof) be and are hereby authorized to do all such acts, deeds, matters and things including filing of necessary forms/documents with Registrar of Companies and to take all such steps as may be required in this connection including seeking all necessary approvals to give effect to this resolution, for matters connected therewith, or incidental thereto and to settle any questions, difficulties or doubts that may arise in this regard.”

11. To appoint M/s Singhi Chugh and Kumar, Chartered Accountants (Firm Registration No.: 013613N) as Statutory Auditors of the Company

To consider and if thought fit, to pass with or without modification(s) the following resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Sections 139, 141, 142 and other applicable provisions, if any, of the Companies Act, 2013 (“the Act”) and the Companies (Audit and Auditors) Rules, 2014, including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and pursuant to the recommendation of the Audit Committee and the Board of Directors, approval of the members of the Company be and is hereby accorded to appoint **M/s. Singhi Chugh and Kumar, Chartered Accountants (013613N)**, as the Statutory Auditors of the Company, who were appointed by the Board of Directors on Friday, 22nd August, 2025 to fill the casual vacancy caused by the resignation of M/s. MKRJ & Co, Chartered Accountants (Firm Registration No.: 030311N), for a term of five(5) consecutive years, and to hold office from the conclusion of this Annual General Meeting till the conclusion of the Annual General Meeting of the Company to be held for the Financial Year ended on 31st March 2030, at such remuneration as may be decided by the Board of Directors in consultation with the Auditors.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) be and is hereby authorized to do all such acts, deeds, matters and things as may be deemed necessary, proper, desirable or expedient to give effect to this resolution and to settle any question, difficulty or doubt that may arise in this regard.”

12. To provide approval for availing borrowing facility by the Company

To consider and if thought fit, to pass with or without modification(s) the following resolution as a Special Resolution:

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“RESOLVED THAT pursuant to the provisions of Section 180(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 and the rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the consent of the Shareholders of the Company, be and is hereby accorded to borrow money, whether in Indian rupees or foreign currency, from time to time, from banks, financial institutions, non-banking financial companies, or other lenders, whether secured or unsecured, including by way of loans, credit facilities, debentures, bonds or any other instruments, notwithstanding that the money to be borrowed together with the money already borrowed by the Company (apart from temporary loans obtained or to be obtained from the Company’s bankers in the ordinary course of business) may exceed the aggregate of the paid-up share capital, free reserves and securities premium

of the Company, provided that the total amount so borrowed by the Company shall not, at any time, exceed ₹3,00,00,00,000 (Rupees Three Hundred Crores only).

RESOLVED FURTHER THAT any of the Directors and/or Company Secretary and/or Chief Financial Officer of the Company, be and are hereby severally/jointly authorized to finalize the terms and conditions of such borrowings and to take all such steps as may be necessary, including convening the general meeting of the Company, and to file necessary forms with the Registrar of Companies and to do all such acts, deeds and things as may be necessary to give effect to this resolution.”

Date: 6th September 2025

Place: New Delhi

**Regd. Office: B-507, 5th Floor, Statesman House,
Barakhamba Road, New Delhi – 110001**

**By Order of the Board
For Omansh Enterprises Limited**

**Sd/-
Muskan
Company Secretary and Compliance Officer
M. No. 76303**

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NOTES:

1. An explanatory statement as required under Section 102 of the Companies Act, 2013 in respect of the special business specified above is annexed hereto. Information pursuant to provisions of Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Item No. 2,3,4,5,6,7,8,9, and 10 are annexed to this notice.
2. The present Annual General Meeting ("AGM") has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 05, 2020, 02/2021 dated January 13, 2021, 2/2022 dated May 05, 2022, 10/2022 dated December 28, 2022 and 09/2023 dated 25th September, 2023 and Circular no SEBI/HO/CFD/CMD1/CIR/P/2020/79 and SEBI/HO/CFD/CMD2/CIR/P/2021/11 issued by SEBI (hereinafter collectively referred to as 'the Circulars'). Since this AGM will be held through Video Conferencing ('VC') / Other Audio Visual Means ('OAVM'), Members will not be able to appoint proxies for this meeting. Further, Attendance Slip and Route Map are not being annexed to this Notice.
3. Corporate Members are entitled to appoint authorized representatives to attend the AGM through VC/ OAVM, participate thereat and cast their votes through e-voting. Further, pursuant to Section 113 of the Act, the Corporate Members are requested to send a certified copy (in PDF/ JPG format) of the Board Resolution/ Authority Letter authorizing their representatives to attend the AGM, through e-mail at omanshwork@gmail.com.
4. The Register of Members and the Share Transfer Book of the Company shall remain closed from Saturday, 27th September, 2025 to Tuesday, 30th September, 2025 (both days inclusive). The Notice of the AGM shall be dispatched to the shareholders, whose names appear in the Register of Members as on Saturday, 30th August, 2025.
5. In accordance with the SS- 2 issued by the Institute of Company Secretaries of India ('ICSI') read with Clarification/ Guidance on applicability of Secretarial Standards revised w.e.f 1st April 2024 issued by the ICSI, the proceedings of the AGM shall be deemed to be conducted at the Registered Office of the Company which shall be the deemed venue of the AGM.
6. In conformity with the applicable regulatory requirements, the Notice of this AGM and the Annual Report and Annual Accounts for the Financial Year ended 31st March, 2025 are being sent only through electronic mode to those Members who have registered their e-mail addresses with the Company or with the Depositories. Further, In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.omanshenterprises.in. The Notice can also be accessed from the websites of the Stock Exchange i.e. BSE Limited at www.bseindia.com.

The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.evotingindia.com and also on the website of the Registrar and Share Transfer Agent (RTA), i.e. Skyline Financial Services Private Limited at www.skylinerta.com. Members may also note that the Notice of the Meeting and the Annual Report will also be available on the Company's website www.omanshenterprises.in for download.
7. Relevant Documents referred to in the accompanying Notice, Registers and all other statutory documents will be made available for inspection in the electronic mode. Members can inspect the same by sending a request to the Company's investor email ID i.e. omanshwork@gmail.com.
8. The participation of members through VC will be reckoned for the purpose of quorum for the AGM as per Section 103 of the Act. The detailed Instruction for attending AGM through VC/ OAVM is annexed to the Notice as **Annexure-B**.
9. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020, May 05, 2020 and January 13, 2021, May 5, 2022 and 10/2022 dated December 28, 2022, the Company is providing facility of remote e-voting (facility to cast vote prior to the AGM) and also e-voting during the AGM to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement

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with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by CDSL. The detailed instruction for remote E-Voting & E-Voting at AGM is annexed to the Notice as "Annexure-B".

Mr. Naveen Shree Pandey, Practicing Company Secretary [Membership No. F9028, COP-10937] has been appointed as the Scrutinizer to scrutinize the e-voting process (remote as well as at the time of AGM) in a fair and transparent manner.

The remote e-voting period commences on Saturday, 27th September, 2025 [09:00 A.M] and ends on Tuesday, 30th September, 2025 [5:00 P.M.]. During this period, Members holding shares either in physical form or demat form, as on Tuesday, 23rd September, 2025, i.e., Cut-off date may cast their vote electronically. The remote e-voting module shall be disabled for voting thereafter. Once the vote on a resolution is cast by the Member, he/she shall not be allowed to change it subsequently or cast vote again.

The voting rights of members shall be in proportion to their shares in the paid-up equity share capital of the Company as on cut-off date. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on cut-off date only shall be entitled to avail facility of remote e-voting. Any person, who acquires shares of the Company and becomes a member of the Company after dispatch of the Notice and holding shares as on cut-off date, may cast vote after following the instructions for e-voting as provided in the Notice convening the Meeting, which is available on the website of the Company and CDSL. However, if you are already registered with CDSL for remote e-voting then you can use your existing User ID and password for casting vote.

The Results of voting will be declared within 2 working days from the conclusion of the AGM and the Resolutions will be deemed to be passed on the date of the AGM, subject to receipt of requisite number of votes. The declared Results, along with the Scrutinizer's Report, will be available forthwith on the Company's website www.omanshenterprises.in and on the website of CDSL i.e., www.evotingindia.com immediately after the result is declared. The Company shall simultaneously forward the results to BSE Limited [BSE], where the equity shares of the Company are listed.

A statement setting out the material facts as required under Section 102 of the Companies Act, 2013 ('the Act') is annexed hereto. All the material documents referred to in the explanatory statement will be available for inspection at the registered office of the Company during office hours on all working days from the date of dispatch until the last date for receipt of votes by remote e-voting.

REQUEST TO MEMBERS

- (i) As mandated by the Securities and Exchange Board of India ("SEBI"), securities of the Company can be transferred / traded only in dematerialised form. Members holding shares in physical form are advised to avail the facility of dematerialization.
- (ii) SEBI has vide Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2021/655 dated November 3, 2021 read with SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2021/687 dated December 14, 2021 and SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/37 dated March 16, 2023 ("SEBI Circulars") mandated furnishing of Permanent Account Number ('PAN'), KYC details viz. Contact Details (Postal Address, Mobile Number and E-mail), Bank Details, Nomination etc. by holders of physical securities. The Company had sent letters for furnishing the required details. Any service request shall be entertained by Skyline Financial Services Private Limited only upon registration of the PAN, KYC details and the nomination. Further, in absence of the above information on or after October 1, 2023, the folio(s) shall be frozen by Skyline Financial Services Private Limited in compliance with the aforesaid SEBI Circulars. If the folio(s) continue to remain frozen as on December 31, 2025, the frozen folios shall be referred by Skyline Financial Services Private Limited / Company to the administering authority under the Benami Transactions (Prohibitions) Act, 1988 and/or Prevention of Money Laundering Act, 2002.
- (iii) Members are requested to intimate/update changes, if any, in postal address, e-mail address, mobile number, PAN, nomination, bank details such as name of the bank and branch, bank account number, IFS Code etc.

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- For shares held in electronic form to their Depository Participant for making necessary changes. NSDL has
- provided a facility for registration/updation of e-mail address through the link: <https://eservices.nsdl.com/kyc-attributes/#/login> and opt-in/opt-out of nomination through the link: <https://eservices.nsdl.com/instademat-kyc-nomination/#/login>.
- For shares held in physical form by submitting to Skyline Financials Services Private Limited the forms given below along with requisite supporting documents:

S. No.	PARTICULARS	FORM
1	Registration of PAN, postal address, e-mail address, mobile number, Bank Account Details or changes /updation thereof	ISR-1
2	Confirmation of Signature of shareholder by the Banker	ISR-2
3	Registration of Nomination	SH-13
4	Cancellation or Variation of Nomination	SH-14
5	Declaration to opt out of Nomination	ISR-3

- (i) Non-Resident Indian members are requested to inform the Company/Skyline Financial Services Private Limited (if shareholding is in physical mode) / respective DPs (if shareholding is in demat mode), immediately of change in their residential status on return to India for permanent settlement.
- (ii) Members may please note that the Listing Regulations mandate transfer, transmission and transposition of securities of listed companies held in physical form only in demat mode. Further, SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022 has mandated the listed companies to issue securities in dematerialised form only while processing service requests, viz., issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/exchange of securities certificate; endorsement; subdivision/splitting of securities certificate; consolidation of securities certificates/folios; transmission and transposition. Accordingly, members are requested to make service requests for issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/exchange of securities certificate etc., by submitting a duly filled and signed Form ISR-4 along with requisite supporting documents to Skyline Financial Services Private Limited as per the requirement of the aforesaid circular.

ANNEXURE A TO THE NOTICE

DISCLOSURE PURSUANT TO THE REGULATION 36(3) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AND SECRETARIAL STANDARDS ON GENERAL MEETINGS (SS ISSUED BY THE INSTITUTE OF COMPANY SECRETARIES OF INDIA ('ICSI'), INFORMATION IN RESPECT OF THE DIRECTORS SEEKING RE-APPOINTMENT/APPOINTMENT AT THE AGM, IS PROVIDED HEREIN BELOW:

Name of Director	Mr. Krishan Kumar Jalan	Mr. Parvesh Gupta
Age	68 Years	49 Years
Date of Appointment by the Board of Directors/ Monitoring Committee	22 nd August 2025	22 nd August 2025
Brief Resume and nature of expertise in functional areas	Mr. Krishan Kumar Jalan has served as an Indian Administrative Service officer with a distinguished career spanning over thirty-five years. He has experience of running various PSUs and has worked in different areas of governance. For the last 6 years, he has worked as an independent director on the board of various companies such as UNO Minda limited, Titagarh Rail Systems Limited and PNC Infratech Limited.	Mr. Parvesh Gupta is a Chartered Accountant who has parlayed his financial and compliance expertise into corporate leadership. His dual competence in CA practice and directorship roles suggests that he is well-equipped to oversee governance, regulatory adherence, financial oversight, and strategic decision-making.
Disclosure of relationship with other Directors, Manager and other Key Managerial Personnel of the company inter-se	NIL	NIL
Terms and conditions of appointment or re – appointment	For term of 5 years expiring on 21 st August 2030	For term of 5 years expiring on 21 st August 2030
The remuneration last drawn	NIL	NIL
The number of Meetings of the Board attended during the year	One (1)	One (1)
No. of Directorships held in other listed Companies	Four (4)	NIL
Memberships / Chairmanships of Committees of other listed Companies	NIL	NIL
Number of shares held in the Company	NIL	NIL

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Name of Director	Mrs. Jyoti Gupta	Mr. Sudesh Gupta
Age	56 Years	56 Years
Date of Appointment by the Board of Directors/Monitoring Committee	22 nd August 2025	22 nd August 2025
Brief Resume and nature of expertise in functional areas	Mrs. Jyoti Gupta currently serves as the director-principal, KR Mangalam World School, Greater Kailash II (Delhi). She is a veteran educator whose journey spans over three decades—from classroom teaching to influential leadership roles across reputable institutions.	Mr. Sudesh Gupta brings over 18 years of leadership experience across sectors such as real estate, manufacturing, and business development. He holds a strong track record in steering organizational growth and operational excellence.
Disclosure of relationship with other Directors, Manager and other Key Managerial Personnel of the company inter-se	NIL	NIL
Terms and conditions of appointment or re – appointment	For a term of 5 years expiring on 21 st August 2025	For a term of 5 years expiring on 21 st August 2025
The remuneration last drawn	NIL	NIL
The number of Meetings of the Board attended during the year	One (1)	One (1)
No. of Directorships held in other listed Companies	NIL	NIL
Memberships / Chairmanships of Committees of other listed Companies	NIL	NIL
Number of shares held in the Company	NIL	NIL

Name of Director	Mr. Avnish Jindal	Mr. Piyush Gupta
Age	37 years	36 years
Date of Appointment by the Board of Directors	22 nd August 2025	22 nd August 2025
Brief Resume and nature of expertise in functional areas	Mr. Avnish Jindal holds Masters in Marketing from School of Management, University of Bath, UK in 2010 and has over a decade of experience in Food Grains, Textile and Oil & Gas Industries. He is extremely passionate about developing new business avenues and taking them to respectable position.	Mr. Piyush Gupta holds a Bachelors in Commerce from Delhi University in 2009. He brings over 15 years of extensive experience across diversified industries, including Iron and steel, Stainless steel, alloy steel, oil and gas.

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Disclosure of relationship with other Directors, Manager and other Key Managerial Personnel of the company inter-se	Relative of Directors Piyush Gupta, Purshottam Kumar Gupta, and Nilesh Jindal	Relative of Directors Avnish Jindal, Purshottam Kumar Gupta, and Nilesh Jindal
Terms and conditions of appointment or re – appointment	Liable to be retire by rotation	Liable to be retire by rotation
The remuneration last drawn	NIL	NIL
The number of Meetings of the Board attended during the year	One (1)	One (1)
No. of Directorships held in other listed Companies	NIL	NIL
Memberships / Chairmanships of Committees of other listed Companies	NIL	NIL
Number of shares held in the Company	42,40,625 Equity Shares	38,80,500 Equity Shares

Name of Director	Mr. Nilesh Jindal	Mr. Purshottam Kumar Gupta
Age	34 years	64 years
Date of Appointment by the Board of Directors	22 nd August 2025	22 nd August 2025
Brief Resume and nature of expertise in functional areas	Mr. Nilesh Jindal holds a Bachelors degree in Business Management from the University of Bradford, United Kingdom. He holds a diversified experience in various industries including real estate, textile manufacturing, and bio pesticide manufacturing.	Mr. Purshottam Gupta brings 42 years of extensive experience across diverse industries, including steel, oil, and gas. Over the years, he has honed his expertise in driving business growth, implementing strategic initiatives, and leading successful projects within these sectors.
Disclosure of relationship with other Directors, Manager and other Key Managerial Personnel of the company inter-se	Relative of Directors Piyush Gupta, Purshottam Kumar Gupta, and Avnish Jindal	Relative of Directors Avnish Jindal, Piyush Gupta, and Nilesh Jindal
Terms and conditions of appointment or re – appointment	Liable to be retire by rotation	Liable to be retire by rotation
The remuneration last drawn	NIL	NIL
The number of Meetings of the Board attended during the year	One (1)	One (1)

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No. of Directorships held in other listed Companies	NIL	NIL
Memberships / Chairmanships of Committees of other listed Companies	NIL	NIL
Number of shares held in the Company	20,83,875 Equity Shares	24,20,000 Equity Shares

**ANNEXURE: B TO THE NOTICE
THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING
ARE AS UNDER: -**

- (i) The voting period begins on Saturday, 27th September, 2025 (09:00 A.M.) and ends on Tuesday, 30th September, 2025, (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 (Record Date) of i.e. Tuesday, 23rd September, 2025 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting time.
- (iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 9th December, 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 public non-institutional shareholders/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.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting for Individual shareholders holding securities in Demat mode CDSL/NSDL is given below:

Type of shareholders	Login Method
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Individual Shareholders holding securities in Demat mode with CDSL Depository	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 users to login to Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-voting service providers, so that the user can visit the e-voting service providers' website directly. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. Alternatively, the user can directly access e-voting page by providing Demat Account Number and PAN No. from a e-voting link available on www.cdslindia.com home page. 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 e-voting is in progress and also able to directly access the system of all e-voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL Depository	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 and you will be re-directed to e-voting service provider website for casting your vote during the remote e-voting period. 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 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 and you will be redirected to e-voting service provider website for casting

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	your vote during the remote e-voting period.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	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.

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Important note: Members who are unable to retrieve User ID/Password are advised to use Forget User ID and Forget Password option available at above mentioned 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@cdslindi.a.com or contact at 022-23058738 and 22-23058542-43.
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.co.in or call at toll free no.:18001020990 and1800224430

(v) Login method for e-Voting and joining virtual meeting for shareholders other than individual shareholders holding in Demat form & physical shareholders.

- 1) The shareholders should log on to the e-voting website www.evotingindia.com.
- 2) Click on "Shareholders" module.
- 3) Now enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- 4) Next enter the Image Verification as displayed and Click on Login.
- 5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

If you are a first-time user follow the steps given below:

	For Shareholders holding shares in Demat Form other than individual and Physical Form
PAN	Enter your 10 digital alpha numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.

Dividend
Bank
Details OR
Date of
Birth
(DOB)

Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login.
If both the details are not recorded with the depository or company, please enter the member id/folio number in the Dividend Bank details field as mentioned in instruction (3).

- (vi) After entering these details appropriately, click on "SUBMIT" tab.
- (vii) Shareholders holding shares in physical form will then directly reach the Company's election screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (ix) Click on the EVSN for Omansh Enterprises Limited on which you choose to vote.
- (x) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
- (xii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
- (xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- (xiv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.
- (xv) If a demat account holder has forgotten the login password then Enter the User Id and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xvi) Facility for Non-Individual Shareholders and Custodians- Remote Voting

Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to login and register themselves in www.evotingindia.com and register themselves in the "Corporates Module".

A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.

After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.

The list of accounts linked in the login should be mailed helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.

A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.

Alternatively Non Individual shareholders are required to send the relevant Board Resolution/Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; omanshwork@gmail.com (designated email address by company), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

OMANSH ENTERPRISES LIMITED
INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-voting on the day of the AGM is same as the instructions mentioned above for Remote e-voting.
2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for Remote e-voting.
3. Shareholders who have voted through Remote e-voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.
4. Shareholders are encouraged to join the Meeting through Laptops/I-Pads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile
7. Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
8. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at (company email id). The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance latest by Monday, 23rd September, 2024 by 5:00 PM mentioning their name, demat account number/folio number, email id, mobile number at (company email id- omanshwork@gmail.com).
These queries will be replied to by the company suitably by email.
9. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
10. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-voting and are otherwise not barred from doing so, shall be eligible to vote through e-voting system available during the AGM.

If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

EXPLANATORY STATEMENT PURSUANT TO THE PROVISIONS OF SECTION 102 OF THE COMPANIES ACT, 2013

ITEM NO. 2

The Board of Directors in their meeting held on 22nd August 2025 appointed Mr. Krishan Kumar Jalan (DIN: 01767702) as an Additional Director in the category of Non-Executive Independent Director on the Board with effect from 22nd August, 2025 till the conclusion of the ensuing general meeting of the company Accordingly, approval of the shareholders is sought to comply with SEBI Listing Regulations 2015 and Companies Act, 2013. Mr. Krishan Kumar Jalan is eligible to be appointed as Independent Director in terms of Section 164 (1) & (2) of the Companies Act, 2013. The consent to act as Director has been received from him. Further, he has also confirmed that he is not debarred from holding the office of a director pursuant to any SEBI Order or any such Authority. His terms of appointment and other details are specified in Annexure-A to this Notice.

Your Board recommends the resolution as set out in Item No. 2 for your approval.

None of the Directors and/or Key Managerial Personnel of the Company or their relatives are in any way concerned or interested in the resolution.

ITEM NO. 3

The Board of Directors in their meeting held on 22nd August 2025 appointed Mr. Parvesh Gupta (DIN: 00506032) as an Additional Director in the category of Non-Executive Independent Director on the Board with effect from 22nd August, 2025 till the conclusion of the ensuing general meeting of the company Accordingly, approval of the shareholders is sought to comply with SEBI Listing Regulations 2015 and Companies Act, 2013. Mr. Parvesh Gupta is eligible to be appointed as Independent Director in terms of Section 164 (1) & (2) of the Companies Act, 2013. The consent to act as Director has been received from him. Further, he has also confirmed that he is not debarred from holding the office of a director pursuant to any SEBI Order or any such Authority. His terms of appointment and other details are specified in Annexure-A to this Notice.

Your Board recommends the resolution as set out in Item No. 3 for your approval.

None of the Directors and/or Key Managerial Personnel of the Company or their relatives are in any way concerned or interested in the resolution.

ITEM NO. 4

The Board of Directors in their meeting held on 22nd August 2025 appointed Mrs. Jyoti Gupta (DIN: 02280839) as an Additional Director in the category of Non-Executive Independent Director on the Board with effect from 22nd August, 2025 till the conclusion of the ensuing general meeting of the company Accordingly, approval of the shareholders is sought to comply with SEBI Listing Regulations 2015 and Companies Act, 2013. Mrs. Jyoti Gupta is eligible to be appointed as Independent Director in terms of Section 164 (1) & (2) of the Companies Act, 2013. The consent to act as Director has been received from her. Further, she has also confirmed that she is not debarred from holding the office of a director pursuant to any SEBI Order or any such Authority. Her terms of appointment and other details are specified in Annexure-A to this Notice.

Your Board recommends the resolution as set out in Item No. 4 for your approval.

None of the Directors and/or Key Managerial Personnel of the Company or their relatives are in any way concerned or interested in the resolution.

ITEM NO. 5

The Board of Directors in their meeting held on 22nd August 2025 appointed Mr. Sudesh Gupta (DIN: 00197378) as an Additional Director in the category of Non-Executive Independent Director on the Board with effect from 22nd August, 2025 till the conclusion of the ensuing general meeting of the company Accordingly, approval of the shareholders is sought to comply with SEBI Listing Regulations 2015 and Companies Act, 2013. Mr. Sudesh Gupta is eligible to be appointed as Independent Director in terms of Section 164 (1) & (2) of the Companies Act, 2013. The consent to act as Director has been received from him. Further, he has also confirmed that he is not debarred from holding the office of a director pursuant to any SEBI Order or any such Authority. His terms of appointment and other details are specified in Annexure-A to this Notice.

Your Board recommends the resolution as set out in Item No. 5 for your approval.

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None of the Directors and/or Key Managerial Personnel of the Company or their relatives are in any way concerned or interested in the resolution.

ITEM NO. 6 & 7

The Board of Directors of the Company ('the Board') at the meeting held on Friday, 22nd August, 2025, on the recommendation of the Nomination & Remuneration Committee ('the Committee') approved the appointment of Mr. Avnish Jindal (DIN: 02293188) as Additional Director with effect from 22nd August, 2025. Further on recommendation of Nomination and Remuneration Committee, and subject to the approval of the Members, Mr. Avnish Jindal was also appointed as the Whole-time Director of the Company for a period of 5 (five) years effective from 22nd August 2025 and shall be effective till 21st August 2030, in terms of Sections 196, 197 and 203 read with Schedule V of the Act.

The consent has been received from Mr. Avnish Jindal pursuant to Section 152 of the Act. Additional information in respect of Mr. Avnish Jindal, pursuant to Schedule V of the Act, Listing Regulations and the Secretarial Standard on General Meetings, is appearing in the **Annexure–A** to this Notice.

Your Board recommends the resolution as set out in Item No. 6 & 7 for your approval.

None of the Directors and/or Key Managerial Personnel of the Company or their relatives are in any way concerned or interested in the resolution.

ITEM NO. 8

The Board of Directors of the Company ('the Board') at the meeting held on Friday, 22nd August, 2025, on the recommendation of the Nomination & Remuneration Committee ('the Committee') approved the appointment of Mr. Piyush Gupta (DIN: 02174867) as Additional Director with effect from 22nd August, 2025. Accordingly, approval of the shareholders is sought to comply with SEBI Listing Regulations 2015 and Companies Act, 2013.

The consent has been received from Mr. Piyush Gupta pursuant to Section 152 of the Act. Additional information in respect of Mr. Piyush Gupta, pursuant to Schedule V of the Act, Listing Regulations and the Secretarial Standard on General Meetings, is appearing in the **Annexure–A** to this Notice.

Your Board recommends the resolution as set out in Item No. 8 for your approval.

None of the Directors and/or Key Managerial Personnel of the Company or their relatives are in any way concerned or interested in the resolution.

ITEM NO. 9

The Board of Directors of the Company ('the Board') at the meeting held on Friday, 22nd August, 2025, on the recommendation of the Nomination & Remuneration Committee ('the Committee') approved the appointment of Mr. Nilesh Jindal (DIN: 07593843) as Additional Director with effect from 22nd August, 2025. Accordingly, approval of the shareholders is sought to comply with SEBI Listing Regulations 2015 and Companies Act, 2013.

The consent has been received from Mr. Nilesh Jindal pursuant to Section 152 of the Act. Additional information in respect of Mr. Nilesh Jindal, pursuant to Schedule V of the Act, Listing Regulations and the Secretarial Standard on General Meetings, is appearing in the **Annexure–A** to this Notice.

Your Board recommends the resolution as set out in Item No. 9 for your approval.

None of the Directors and/or Key Managerial Personnel of the Company or their relatives are in any way concerned or interested in the resolution.

ITEM NO. 10

The Board of Directors of the Company ('the Board') at the meeting held on Friday, 22nd August, 2025, on the recommendation of the Nomination & Remuneration Committee ('the Committee') approved the appointment of Mr. Purshottam Kumar Gupta (DIN: 00397918) as Additional Director with effect from 22nd August, 2025. Accordingly,

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approval of the shareholders is sought to comply with SEBI Listing Regulations 2015 and Companies Act, 2013.

The consent has been received from Mr. Purshottam Kumar Gupta pursuant to Section 152 of the Act. Additional information in respect of Mr. Purshottam Kumar Gupta, pursuant to Schedule V of the Act, Listing Regulations and the Secretarial

Standard on General Meetings, is appearing in the **Annexure–A** to this Notice.

Your Board recommends the resolution as set out in Item No. 10 for your approval.

None of the Directors and/or Key Managerial Personnel of the Company or their relatives are in any way concerned or interested in the resolution.

ITEM NO. 12

The members of the Company are informed that, pursuant to the provisions of Section 180(1)(c) of the Companies Act, 2013 ("the Act"), the Board of Directors of the Company cannot, except with the consent of the members by way of a special resolution, borrow monies, apart from temporary loans obtained from the Company's bankers in the ordinary course of business, in excess of the aggregate of the paid-up share capital, free reserves and securities premium of the Company.

Considering the present and future business requirements of the Company, the Board of Directors, at its meeting held on Friday, 22nd August, 2025, approved, subject to the approval of the shareholders, borrowing of monies in excess of the said limits, provided that the total outstanding amount of such borrowings shall not at any time exceed ₹300 Crores (Rupees Three Hundred Crores only).

The approval of the members is now being sought to enable the Board of Directors to borrow monies, from time to time, as may be required, for the operations and expansion of the Company, notwithstanding that such borrowings may exceed the aggregate of the paid-up share capital, free reserves and securities premium of the Company.

Your Board recommends the resolution as set out in Item No. 12 for your approval.

None of the Directors and/or Key Managerial Personnel of the Company or their relatives are in any way concerned or interested in the resolution.

Date: 6th September 2025

Place: New Delhi

**Regd. Office: B-507, 5th Floor, Statesman House,
Barakhamba Road, New Delhi – 110001**

**By Order of the Board
For Omansh Enterprises Limited**

**Sd/-
Muskan
Company Secretary and Compliance Officer
M. No. A76303**

DIRECTOR'S REPORT

To

Dear Shareholders,

On behalf of the Board of Directors, it is our pleasure to present the 50th Directors' Report of Omansh Enterprises Limited ("the Company") for the year ended 31st March, 2025.

1. FINANCIAL PERFORMANCE AND STATE OF COMPANY'S AFFAIRS

(Rs. in Lakh)

Particulars	2024-25	2023-24
Revenue from Operations	-	1.02
Other Income	12.28	-
Total Revenue	12.28	1.02
Total Expenses	31.64	33.74
Profit / (Loss) Before Tax	(19.26)	(32.72)
Current Tax	-	-
Deferred Tax	-	-
Profit / (Loss) after Tax	(19.26)	(32.72)
Basic	(0.36)	(6.21)
Diluted	(0.36)	(6.21)

2. BRIEF DESCRIPTION OF THE COMPANY'S WORKING DURING THE YEAR

During the year under review, your Company recorded revenue of Rs. 12.28 Lakh as compared to revenue of Rs. 1.02 Lakh in previous year. During the Financial year, the Company incurred net loss of Rs. 19.26 Lakh as compared to Net loss of Rs. 32.72 Lakh in the previous year. Your Directors are optimistic about company's business and hopeful of better performance in the coming years.

3. CHANGE IN THE NATURE OF BUSINESS

During the year under review, the Company has altered its Memorandum of Association pursuant to Resolution Plan approved by the Hon'ble NCLT, New Delhi Bench vide its order dated 29th February 2024 by adding of subclauses 6 and 7 after the existing sub clause 5 of Clause III (A) of the Memorandum of Association.

4. DIVIDEND AND APPROPRIATION

During the year under review, the Board of Directors of the Company do not propose any dividend for the financial year ended 31st March, 2025.

5. TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013

During the year under review, due to losses of Rs. 19.26 Lakh, no amount was transferred to reserves for the financial year ended March 31, 2025.

6. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT.

During the Financial Year under review, there was a Change in the Capital Structure as per the Approved Resolution Plan as follows:

1. 100% of the share capital held by the Promoter Shareholders in the Company stood cancelled without payment of any consideration i.e. all earlier promoters ceased to be the promoters of the Company and the Promoters' share capital of the Company stood reduced.
2. The share capital of the existing Public Shareholders of the Company as on the Record Date was reduced – i.e. for their existing shareholding of 500 fully paid shares, 499 Equity Shares was cancelled. Accordingly, Public share capital of the Company stood reduced.
3. The fresh funds were infused by the Resolution Applicant - Raconteur Granite Limited (by way of allotment of fresh Equity Share Capital i.e. 500000 (Five Lakhs) Equity Shares of Rs. 2/- (Rupees Two only) each fully paid up), the Resolution Applicant became the new promoter of the Company.

Further, during the period between the end of the financial year on 31st March, 2025, and the date of this Report, there have been no material changes or commitments affecting the financial position of the Company except the following:

An **Open Offer** has been announced under the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011. The said open offer is currently in progress as on the date of this Report. The outcome of the open offer may result in a change in shareholding pattern and control of the Company, which may have an impact on the operations and financial position of the Company in due course.

7. PUBLIC DEPOSITS

The Company has neither accepted nor renewed any deposits during the Financial Year 2024-25 in terms of Chapter V of the Companies Act, 2013.

8. FAMILIARIZATION PROGRAMME FOR BOARD MEMBERS

Pursuant to Section 178 of the Companies Act, 2013 read with Companies (Meeting of the Board and its powers) Rules, 2014 and SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, your Company has adopted familiarization programs for Independent Directors and other directors to familiarize them with the Company, their role, rights, responsibilities, nature of the industry in which the Company operates, business model, management structure, industry overview, internal control system and processes, risk management framework etc. Your Company aims to provide its Independent Directors, insight into the Company's business model enabling them to contribute effectively.

9. DIRECTORS AND KEY MANAGERIAL PERSONNEL

Changes in Directors and Key Managerial Personnel during the year as follows:

- i. Ms. Anshu Kumari Agarwal (M. No. A72422) was appointed as Company Secretary & Compliance Officer of the Company w.e.f. 18th April, 2024, however, she has resigned w.e.f. 20th May, 2025.
- ii. Mr. Rameshwar Dayal (DIN: 05248801) appointed as Additional Director (Non-Executive Independent) w.e.f. 29th April, 2024 and regularized as Independent Director w.e.f. 30th September, 2024.
- iii. Ms. Renu Satti (DIN: 07781116) appointed as Managing Director w.e.f. 29th April, 2024.
- iv. Mr. Govindan Krishnan (DIN: 08544832) appointed as Whole-time Director w.e.f. 29th April, 2024 and resigned from office of Whole-time Director as well as Director of the Company w.e.f. 05th September 2024.
- v. Mr. Ajay Suresh Yadav appointed as Chief Financial Officer of the Company w.e.f. 29th April, 2024.
- vi. Mr. Babulal Bhawarlal Kharwad (DIN: 08005282) as Additional Director (Executive) of the Company and further he was designated as Whole-time Director of the Company w.e.f. 5th September, 2024.
- vii. Mr. Tushar Virendra Pratap Singh (DIN: 10388960) as the Independent Director of the Company.
- viii. Mr. Asdulla Mehruzali Khan (DIN: 10388973) as the Independent Director of the Company.
- ix. Mr. Jubin Premji Gada (DIN: 10820579) was appointed as an Additional Non-executive Independent Director of the Company w.e.f. 13th November, 2024.
- x. Mr. Jignesh Keshav Barot (DIN: 08184643) was appointed as an Additional Non-executive Independent Director of the Company w.e.f. 13th November, 2024.
- xi. Mrs. Sushila Babulal Kharwad (DIN: 10016692) was appointed as an Additional Director of the Company w.e.f. 13th November, 2024.

Change in Directors and Key Managerial Personnel after the closure of Financial Year 2024-25 is as follows:

- i. Ms. Muskan was appointed as Company Secretary & Compliance Officer of the Company w.e.f. 24th May, 2025. Mr. Santosh was appointed as the Chief Financial Officer of the Company w.e.f. 24th May, 2025.
- ii. Mr. Krishan Kumar Jalan (DIN: 01767702), Mr. Parvesh Gupta (DIN:00506032), Mrs. Jyoti Gupta (DIN: 02280839), and Mr. Sudesh Gupta (DIN: 00197378) were appointed

as non-executive additional Independent Director of the Company w.e.f. 22nd August, 2025.

- iii. Mr. Piyush Gupta (DIN: 02174867), Mr. Nilesh Jindal (DIN: 07593843) and Mr. Purshottam Gupta (DIN: 00397918) were appointed as Executive Additional Director of the Company w.e.f. 22nd August, 2025. Mr. Avnish Jindal (DIN: 02293188) was appointed as Whole-time Director w.e.f. 22nd August, 2025.
- iv. Mr. Avnish Jindal (DIN: 02293188) was appointed as Additional Executive Director and Whole-Time Director of the Company w.e.f. 22nd August 2025.
- v. Mr. Jignesh Keshav Barot, Ms. Sushila, Mr. Jubin, Mr. Babulal and Mr. Rameshwar Dayal have tendered their resignation as Director of the Company w.e.f. 22nd August, 2025.
- vi. Mr. Babulal Bhawarlal Kharwad has tendered his resignation as Director of the Company w.e.f. 2nd September, 2025.

Your Company has received necessary declaration from Independent Director of the Company under Section 149(6) of the Companies Act, 2013 read with Regulation 16 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, confirming that they meet with the criteria of independence as prescribed under the aforesaid Section and Regulation.

None of the Directors of your Company is disqualified for the financial year 2024-25 as per the provisions of Section 164 and 167 of the Companies Act, 2013 Act. The Directors of the Company have made necessary disclosures as required under various provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015.

Formal Annual Evaluation

In compliance with the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, during the year, the Board adopted a formal mechanism for evaluating its performance as well as that of its Committees and Individual Directors including the Chairman of the Board. Structured questionnaires were used in the overall Board evaluation comprising various aspects of Board function.

The evaluation of Independent Director was carried out by the entire Board and that of the Chairman and Non – Independent Directors were carried out by the Independent Directors.

The Directors were satisfied with the evaluation results, which reflected the overall engagement of the Board and its Committees with the Company.

10. NOMINATION & REMUNERATION POLICY OF DIRECTORS, KEY MANAGERIAL PERSONNEL (KMP) AND OTHER EMPLOYEES

The Nomination and Remuneration Committee has adopted the attributes and qualifications as provided in Section 149(6) of the Act and Rule 5 of the Companies (Appointment and Qualification of Directors) Rules, 2014, in respect of Independent Directors. The Committee

has also adopted the same attributes and qualifications, to the extent applicable, in respect of Non-Independent Directors. All the Non-Executive Directors of the Company fulfil the fit and proper criteria for appointment as Directors. Further, all Directors of the Company, other than Independent Directors, are liable to retire by rotation. One-third of the Directors who are liable to retire by rotation, retire every year and are eligible for re-election.

The Board, on the recommendation of the Nomination and Remuneration Committee, approved the Remuneration Policy for the Directors, Key Managerial Personnel and other employees of the Company, a copy of which is enclosed as "Annexure - I" to this Report.

11. Board Evaluation

The Board carried out annual performance evaluation of its own performance and that of the individual Directors as also functioning of the Board Committees, as required in terms of Section 134(3)(p) of the Act. The performance evaluation of the Board and individual Directors was based on criteria approved by the Nomination and Remuneration Committee. The Directors expressed their satisfaction with the overall evaluation process.

12. Number of Board Meetings

During the financial year 2024-25 there were 16 (Sixteen) meeting of Board of Director were held.

13. Board Committees

The composition of the committees of the Board has undergone a change during the Financial Year. The composition of the three Board Committees at the end of the year is as follows: -

AUDIT COMMITTEE

S. No. Name Designation

1	Mr. Rameshwar Dayal	Chairperson
2	Mr. Jignesh Keshav Barot	Member
3	Mr. Jubin Premji Gada	Member

NRC COMMITTEE

S. NO. Name Designation

1	Mr. Rameshwar Dayal	Chairperson
2	Mr. Jignesh Keshav Barot	Member
3	Mr. Jubin Premji Gada	Member

SRC COMMITTEE

S. No. Name Designation

1	Mr. Rameshwar Dayal	Chairperson
2	Mr. Jignesh Keshav Barot	Member
3	Mr. Jubin Premji Gada	Member

14. Director's Responsibility Statement

As required under Section 134(5) of the Act, your Directors confirm having:

- i. followed in the preparation of the Annual Accounts, the applicable Accounting Standards with proper explanation relating to material departures, if any;
- ii. selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit/loss of the Company for that period;
- iii. taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of your Company and for preventing and detecting fraud and other irregularities;
- iv. prepared the Annual Accounts on a going concern basis; and
- v. Proper systems have been devised to ensure compliance with the provisions of all applicable laws and such systems are adequate and operating effectively.
- vi. having laid down the internal financial controls to be followed by the Company and such internal financial controls are adequate and operating effectively.

15. SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

The Company does not have any subsidiary, associate or joint venture.

16. LISTING INFORMATION

The Equity Shares of the Company are presently listed only at BSE Limited.

17. DEMATERIALIZATION OF SHARES

The securities of the Company are admitted with NSDL and CDSL, the ISIN allotted to the Company is INE378P01036 after the reduction of capital pursuant to approved Resolution Plan.

18. SHARE CAPITAL OF THE COMPANY

As on 31st March, 2025 the structure of share capital of the Company is as follows:

	No. of shares	Amount (In Rs.)
Authorised share capital		
1,77,50,000 Equity shares of par value Rs. 2/- each	1,77,50,000	3,55,00,000
25,00,000, 0% Convertible Preference Share capital Rs. 10/- each	25,00,000	2,50,00,000
Issued, subscribed and fully paid up		
5,28,007 Equity Share of Rs. 2/- each fully paid up	52,78,007	1,05,56,014

25,00,000, 0% Convertible Preference Share capital Rs.10/- each	25,00,000	2,50,00,000
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During the Financial year under review, the Board, pursuant to the approved Resolution Plan of the Company by the Hon'ble NCLT vide its order dated 29th February, 2024, approved allotment of Equity Shares of Rs. 2/- to followings:

- i. BRCCA Services Private Limited - 50,00,000 Equity Shares
- ii. Ingenius Investment Advisors LLP - 12,50,000 Equity Shares

19. REPORT ON CORPORATE GOVERNANCE

In terms of Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the provision of Regulation 27 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are not applicable to the Company since the paid-up capital of the Company is below Rs. 10 Crore and also the net worth of the Company is below Rs. 25 Crore. Thus, the Company is not required to attach the Corporate Governance report with the Report of the Board of Directors.

20. CORPORATE SOCIAL RESPONSIBILITY

During the year under review, the provisions of Section 135(1) of the Companies Act, 2013 are not applicable.

21. PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

During the year under review, no remuneration was paid to any Director of the Company. Further, no remuneration was paid to any employees of your Company covered under the provisions of Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

22. RISK MANAGEMENT

The Board has approved the Risk Management Policy of the Company. The Company's risk management framework is designed to address risks intrinsic to operations, financials and compliances arising out of the overall strategy of the Company.

The Company manages monitors and reports on the principal risks and uncertainties that can impact its ability to achieve its objectives. The responsibility for management of risks vests with the Managers/ officers responsible for the day-to-day conduct of the affairs of the Company. Risk focused audits are carried out periodically by the Internal Auditors, which lead to identification of areas where risk management processes need to strengthened. Annual update is provided to the Board on the effectiveness of the Company's risk management systems and policies.

23. FINANANCIAL CONTROLS & INTERNAL AUDIT

The Company has adequate internal financial controls with respect to the financial statements, commensurate with the size and scale of the operations of the Company. During the year under review, such controls were tested and no reportable material weakness in operation has

been observed. Internal audit of the Company has been carried out during the year. The Audit Committee reviews the internal audit findings, provides guidance on internal controls and ensures that the internal audit recommendations are implemented.

24. PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

Particulars of loans given, investments made, guarantees given and securities provided along with the purpose for which the loan or guarantee or security proposed to be utilized by the recipient are provided in the Financial Statements for the year under review.

25. RELATED PARTY TRANSACTIONS

Details of transactions with related parties during financial year 2024-25 are provided in the notes to the financial statements. There were no transaction requiring disclosure under section 134(3)(h) of the Act.

The Policy on materiality of related party transactions and dealing with related dealing with related party transactions as approved by the Board is available on the website of the Company i.e. www.omansh.co.in

26. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS / COURTS/TRIBUNALS

During the year under review no significant order was passed by any Regulators / Courts / Tribunal.

However, in previous year FY 2023-24 the Corporate Insolvency Resolution Process (CIRP) was initiated by the Hon'ble NCLT, New Delhi Bench vide its order dated 31st January, 2023 against the Company and the Hon'ble NCLT, New Delhi Bench vide its order dated 29th February, 2024 was pleased to sanction the resolution plan (hereinafter referred to as the Approved Plan).

Pursuant to Clause 11.4 of Resolution Plan approved by the Hon'ble NCLT, New Delhi Bench vide its order dated 29th February 2024, all penalties/fines imposed on the Company prior to the Plan Effective Date i.e. 29th February 2024 (Date of passing of order by the Hon'ble NCLT, New Delhi Bench) shall stand waived off.

27. EXTRACT OF ANNUAL RETURN

The detailed Annual return is available on the website of the company i.e www.omansh.co.in

28. AUDITORS AND AUDIT REPORT

M/s MKRJ & Co., Chartered Accountants, was appointed as Statutory Auditor of the Company from the conclusion of the 48th Annual General Meeting till the conclusion of AGM to be held for financial year ending 31st March 2026.

However, M/s MKRJ & Co., Chartered Accountants, have resigned as Statutory Auditor of the Company w.e.f. 22nd August, 2025. M/s MKRJ & Co., Chartered Accountants, have conducted the Statutory Audit for financial year 2024-25 and placed their report for the same.

The Auditors' Report does not contain any qualification, reservation or adverse remark. Further the report of auditor does not contain any remarks under Section 143 of the Companies Act, 2013.

During the year under review, the statutory auditors has not observed any instance of fraud Committed against the company by its officers or employees. Hence, no reporting under section 143(12) of the Companies Act, 2013 is required.

The Board, subject to approval of the members at ensuing Annual General Meeting, has proposed to appoint M/s. Singhi Chugh and Kumar, Chartered Accountants [FRN: 013613N] as statutory auditor of the Company due to the resignation of existing Statutory Auditors.

29. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

Conservation of Energy:

(i) The steps taken or impact on conservation of energy	Every possible step is being taken to conserve the resources of energy by the company.
(ii) the steps taken by the company for utilizing alternate sources of energy	In the current fiscal year the company has not used any other alternate source of energy.
(iii) Capital investment on energy conservation equipment	Nil

Technology Absorption:

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

Foreign Exchange Earnings and Outgo

There were no foreign exchange earnings or foreign exchange outflow during the year.

30. Secretarial Auditor & Secretarial Audit Report

In terms of Section 204 of the Companies Act, 2013, the Company has appointed M/s NSP & Associates, Practicing Company Secretaries as the Secretarial Auditor of the Company for the financial year 2024-25. The Secretarial Audit Report is annexed as Annexure-II.

The comments made by the Secretarial Auditor are self- explanatory and do not require and further comments.

31. TRANSFER OF DIVIDEND AND SHARES TO INVESTOR EDUCATION AND PROTECTION FUND(IEPF)

Pursuant to the provisions of Section 124(5) of the Act, read with the IEPF Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ('the Rules'), all unpaid or unclaimed dividends are required to be transferred by the Company to the IEPF established by the Central Government, after the completion of seven (7) years from the date of transfer to Unclaimed/Unpaid Dividend Account.

Your Company was not required to transfer any amount to IEPF Account during the financial year under review.

32. PREVENTION OF INSIDER TRADING:

Provisions of SEBI (Prohibition of Insider Trading) Regulations, 2015 mandates the Company to formulate a Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive information and Code of Conduct for Regulating, Monitoring and Reporting of Trading of Shares by Insiders.

Accordingly, the Board had formulated the Code of Practice for Fair Disclosure of Un-Published Price Sensitive Information and the Code of Conduct for Regulating, Monitoring and Reporting of trading of Shares by Insiders in terms of the SEBI (Prohibition of Insider Trading) Regulations, 2015 ("Regulation"). The objective of these Codes is to prevent misuse of Unpublished Price Sensitive Information ("UPSI") by Designated Persons and their immediate relatives. The Board has also formulated and adopted a Policy on Determination of Legitimate Purpose as per the provisions of these Regulations.

Further, the Company has also put in place adequate & effective system of internal controls and standard processes to ensure compliance with the requirements given under these regulations for prevention of insider trading.

The said Codes are uploaded on the website of the Company.

33. ESTABLISHMENT OF VIGIL MECHANISM AND WHISTLE BLOWER POLICY

The Vigil Mechanism Policy of the Company is formulated in terms of Section 177 (9) of the Companies Act, 2013 read with the provisions of the Listing Agreement with the Stock Exchange(s) and thereby also incorporates Whistle Blower Policy. That as per the said policy protected disclosures can be made by the whistle blower to the dedicated e-mail / telephone line/ letter to Chairman of Audit Committee.

34. POLICY ON PREVENTION, PROHIBITION AND REDRESSAL OF SEXUAL HARASSMENT AT WORKPLACE

Your Company has zero tolerance policy in case of sexual harassment at workplace and is committed to provide a healthy environment to each and every employee of the company. The Company has in place “Policy for Prevention and Redressal of Sexual Harassment” in line with the requirements of sexual harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (hereinafter referred to as 'the said Act') and Rules made there under. As per the provisions of Section 4 of the said Act, the Board of Directors has constituted the Internal Complaints Committee (ICC) at the Registered Office, Works to deal with the Complaints received by the company pertaining to gender discrimination and sexual harassment at workplace.

Further, as per the provisions of Section 21 and 22 of the said Act, the Report in details of the number of cases filed under Sexual Harassment and their disposal for the financial year under review, is as under:

- (a) number of complaints of sexual harassment received in the year: NIL
- (b) number of complaints disposed off during the year: NIL
- (c) number of cases pending for more than ninety days: NIL

Further, your Board would like to apprise that the company has complied with the provisions relating to the Maternity Benefit Act 1961

35. HUMAN RESOURCES

Your Company treats its “human resources” as one of its most important assets. Your Company continuously invests in attraction, retention and development of talent on an ongoing basis. A number of programs that provide focused people attention are currently underway. Your Company thrust is on the promotion of talent internally through job rotation and job enlargement.

36. COMPLIANCE WITH THE SECRETARIAL STANDARDS

The company has duly complied with the applicable Secretarial Standards during the financial year 2024-25.

37. CORPORATE INSOLVENCY RESOLUTION PROCESS INITIATED UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (IBC)

The Corporate Insolvency Resolution Process (CIRP) was initiated by the Hon'ble NCLT, New Delhi Bench vide its order dated 31st January, 2023 and the Hon'ble NCLT, New Delhi Bench vide its order dated 29th February, 2024 was pleased to sanction the resolution plan (hereinafter referred to as the Approved Plan) submitted by Raconteur Granite Limited.

38. MANAGEMENT DISCUSSION AND ANALYSIS:

The Management's Discussion and Analysis Report for the year under review, as stipulated under Regulation 34(2) (e) of the Listing Regulations is given as an “ANNEXURE –III” to this report.

39. DISCLOSURES WITH RESPECT TO DEMAT SUSPENSE ACCOUNT/ UNCLAIMED SUSPENSE ACCOUNT (UNCLAIMED SHARES)

Pursuant to Regulation 39 of SEBI (LODR) Regulations, 2015 reminder letters shall be sent to shareholders whose shares remain unclaimed from the Company. Based on their response, such shares shall be transferred to "Suspense Escrow Demat Account" as per the provisions of Schedule VI of the SEBI (LODR) Regulations, 2015. The Regulation is not applicable to the Company for the financial year 2024-25.

The disclosure as required under Part F of Schedule V of the SEBI (LODR) Regulations, 2015 are given below:

- a. Aggregate number of shareholders and the outstanding shares in the suspense account lying at the beginning of the year: Nil
- b. Number of shareholders who approached listed entity for transfer of shares from suspense account during the year: Nil
- c. Number of shareholders to whom the shares were transferred from suspense account during the year: Nil
- d. Aggregate number of shareholders and the outstanding shares in the suspense account lying at the end of the year: Nil
- e. Voting rights on these shares shall remain frozen till the rightful owner of such shares claims the shares. N.A.

40. ACKNOWLEDGEMENT

Your directors would like to express their sincere appreciation for the assistance and corporation received from the financial institutions, banks, Government authorities, customers, vendors and members during the year under review. Your directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

**For and on Behalf of Board of Director
For Omansh Enterprises Limited**

**Sd/-
Avnish Jindal
DIN: 02293188
Whole-Time Director**

**Sd/-
Piyush Gupta
DIN: 02174867
Additional Director**

**Date: 06.09.2025
Place: New Delhi**

Annexure-I

NOMINATION & REMUNERATION POLICY (DIRECTORS, KMP & SENIOR MANAGEMENT) INTRODUCTION

In pursuance of the Company's philosophy to consider its employees as its invaluable assets, to pay equitable remuneration to all Directors, Key Managerial Personnel (KMP) and employees of the Company, to harmonize the aspirations of human resources consistent with the goals of the Company and, in term of provisions of the Companies Act, 2013, this policy on nomination and remuneration of Directors, Key Managerial Personnel and Senior Management has been formulated by the Nomination & Remuneration Committee and approved by the Board of Directors.

OBJECTIVE

The objective and purpose of the Policy are as given below:

1. To lay down criteria and terms and conditions with regard to identifying persons who are qualified to become Directors (Executive and Non- Executive) and persons who may be appointed in Senior Management and Key Managerial positions and to determine their remuneration.
2. To carry out evaluation of the performance of Directors, as well as Key Managerial and Senior Management Personnel.
3. To provide them reward linked directly to their effort, performance, dedication and achievement of Organization's goals as entrusted on them.
4. To retain, motivate and promote talent and to ensure long term retention of talented managerial persons and create competitive advantage. In the context of the aforesaid objectives the following policy has been framed and recommended by the Nomination & Remuneration Committee and adopted by the Board of Directors.

PART -A

POLICY FOR APPOINTMENT AND REMOVAL OF DIRECTOR, KMP AND SENIOR MANAGEMENT APPOINTMENT

1. The candidate for a position at Director, KMP or Senior Management level is met by the Managing Director in consultation with the other Directors. The interview is targeted at assessing the candidate on his/ her functional & leadership capabilities and cultural fitment to the organization.
2. The MD assesses the shortlisted candidates.

3. The selected candidate's details and the proposed compensation is shared with the Nomination & Remuneration Committee for their review and suggestions. The same is shared with the Board at the next board meeting.

TERM/ TENURE

The tenure for Directors shall be governed by the terms defined in the Companies Act, 2013. However, the tenure for other KMP and Senior Management Personnel will be governed by Terms of Appointment in accordance with the Recruitment Policy of the Company.

EVALUATION

The performance of the KMP and Senior Management Personnel is evaluated at regular intervals (half yearly/ yearly) by the Managing Director. The performance evaluation of Independent Directors shall be done by the Board, excluding the Director being evaluated, basis the contributions made to the Board deliberations on various matters including business strategy, financial strategy, operations, cost and risk management, etc., and suggestions given in this regard.

REMOVAL

Due to reasons for any disqualification mentioned in the Companies Act, 2013, rules made thereunder or under any other applicable Act, rules and regulations, the Managing Director may recommend, to the Committee and the Board with reasons recorded in writing, removal of a Director, subject to the provisions and compliance of the said Act, rules and regulations.

For other KMP or Senior Management Personnel, the removal will be governed by the Terms of Appointment in accordance with the Recruitment Policy of the Company and the subsequent approval of the Managing Director.

RETIREMENT

The Director, KMP and Senior Management Personnel shall retire as per the applicable provisions of the Companies Act, 2013 and the prevailing policy of the Company. The Managing Director will have the discretion to retain the Director, KMP, Senior Management Personnel in the same position / remuneration or otherwise even after attaining the retirement age, for the benefit of the Company.

POLICY RELATING TO EVALUATION AND REMUNERATION OF THE KMP AND SENIOR MANAGEMENT PERSONNEL

EVALUATION PROCESS:

The three Point Rating scale for performance review of Executive Director, KMP, and Senior Management is to be followed:

1. Rating on Basic Job Responsibilities indicating whether the basic job responsibilities have been met during the year.

2. Rating on Goals: Annual rating on each goal on a five-point scale. Weighted average of the ratings is calculated to arrive at a 'Weighted Goal Score'.
3. Rating on Capabilities Factors: The qualitative aspects of the performance is assessed using the Capabilities Factors by the supervisor on a five-point scale.
4. Based on a holistic view of the Three Point Rating, the supervisor provides an overall Rating. This rating is reviewed by the Managing Director along with the immediate reporting officer, which is a Qualitative review of the performance based on the efforts put in by the employee, results achieved and impact of the external and internal factors, to arrive at a 'Final Annual Rating'.

The revision in the total remuneration is directly linked to the 'Final Annual Rating' for all employees.

1. The remuneration/ compensation/ commission etc. to the KMP and Senior Management Personnel will be determined by the Managing Director in consultation with other Directors (except the Independent Directors) in accordance with the Recruitment Policy of the Company, which is based upon the Final Annual Rating, employee potential and market benchmark compensation. The revised remuneration is shared with the Nomination & Remuneration Committee for review.

The remuneration/ compensation/ commission etc. shall be subject to the prior/ post approval of the shareholders of the Company.



Annexure-II

Form No. MR-3

SECRETARIAL AUDIT REPORT

For the financial year ended 31st March 2025

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule 9 of the
Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
Omansh Enterprises Limited
CIN: L01100DL1974PLC241646
B-507, 5th Floor, Statesman House,
Barakhamba Road, New Delhi-110001

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Omansh Enterprises Limited (CIN: L01100DL1974PLC241646)** (hereinafter called the Company). The Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the 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, we hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March, 2025 complied with the statutory provisions listed hereunder 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:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March 2024 according to the provisions of:

- i. The Companies Act, 2013 and the rules made thereunder;
- ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (to the extent applicable)
 - b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

- c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended from time to time;
- d) The Securities and Exchange Board of India (Shares Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not applicable on the Company during the Audit period)
- e) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; (to the extent applicable)
- f) The Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015
- g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 (Not applicable on the Company during the Audit period)

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

- i. Secretarial Standards issued by The Institute of Company Secretaries of India.
- ii. The Listing Agreements entered into by the Company with BSE Limited.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above. Further, we hereby submit that:

- i. The Corporate Insolvency Resolution Process (CIRP) was initiated by the Hon'ble NCLT, New Delhi Bench vide its order dated 31/01/2023 against the Company and the Hon'ble NCLT, New Delhi Bench vide its order dated 29/02/2024 was pleased to sanction the resolution plan (hereinafter referred to as the Approved Plan).
- ii. As per the approved plan the reduction of share capital of the Company had to be effected i.e. entire share capital of the Promoters to be reduced and for Public Shareholders holding 500 share 499 to be cancelled.
- iii. Further, pursuant to the Resolution Plan approved by the Hon'ble NCLT, New Delhi Bench vide its order dated 29th February 2024, office of all existing directors and Key Managerial Personnel were vacated and new directors were appointed by the Successful Resolution Applicant i.e. **Raconteur Granite Limited**.
- iv. During the Financial year under review, the Board, pursuant to the Resolution Plan of the Company by the Hon'ble NCLT vide its order dated 29th February, 2024, approved allotment of Equity Shares of Rs. 2/- to followings:
 - a. BRCCA Services Private Limited - 50,00,000 Equity Shares
 - b. Ingenius Investment Advisors LLP - 12,50,000 Equity Shares

We further report that:

- 1. Adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent within stipulated time, 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.

2. Majority decision is carried through while the dissenting members' views (if any) are captured and recorded as part of the minutes.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that, the compliance by the Company of applicable financial laws like direct & indirect tax laws and maintenance of financial records and books of accounts has not been reviewed in this Audit since the same have been subject to review by statutory financial audit and other designated professionals.

We further report that there were no specific events/actions having a major bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc. referred to above.

**For NSP & Associates
Company Secretaries**

Sd/-
Naveen Shree Pandey
UDIN: F009028G001181683
FCS No.: 9028
C P No.: 10937
Peer Review Certificate No: 1797/2022

Place: Noida
Date: 05th September, 2025

This report is to be read with our letter of even date which is annexed as "Annexure A" and forms an integral part of this report.



NSP & Associates

Practicing Company Secretaries

Plot No-14, Rajbagh Colony, Sahibabad Near Rajbagh
Metro Station, Ghaziabad - 201005, U.P.
+91-9990756359
info@corpsmith.org

"Annexure A"

To,
The Members,
Omansh Enterprises Limited
CIN: L01100DL1974PLC241646
B-507, 5th Floor, Statesman House,
Barakhamba Road, New Delhi-110001

Our Secretarial Audit Report of even date is to be read along with this letter.

1. Maintenance of secretarial records is the responsibility of the management of the Company. Our Responsibility is to express an opinion on these secretarial records based on our audit.
2. We 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. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company and we have reported on the basis of unsigned and unaudited Financial Statement for the Financial Year ended 31st March, 2025.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulation and happening of events etc.
5. The Compliance of the provisions of corporate and other applicable laws, rules, regulations, standards are the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit Report is neither an assurance as to future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

**For NSP & Associates
Company Secretaries**

**Sd/-
Naveen Shree Pandey
UDIN: F009028G001181683
FCS No.: 9028
C P No.: 10937
Peer Review Certificate No: 1797/2022**

Place: Noida
Date: 05th September, 2025

Management Discussion and Analysis

ECONOMIC OVERVIEW

Global economy

The global textile industry witnessed moderate growth in FY 2024–25, driven by rising demand for sustainable fabrics, digital transformation in supply chains, and increased consumption in emerging markets. However, challenges such as raw material price volatility, geopolitical tensions, and energy costs impacted margins across the sector.

Indian economy

In India, the textile sector remained resilient, supported by government initiatives like the Production Linked Incentive (PLI) scheme and increased export opportunities. The domestic market saw a shift toward eco-friendly and value-added products.

Indian textile and apparel industry and Government Support

Government Support:

₹10,683 crore allocated under the PLI Scheme for MMF fabrics, technical textiles, and high-value apparel.

PM MITRA Parks: 7 mega textile parks with world-class infrastructure and \$10 billion expected investment.

Samarth Scheme: Skilling 1 million textile workers.

Sustainability Push: Rising demand for organic cotton, bamboo textiles, and biodegradable fabrics.

Tech Adoption: AI-driven manufacturing, IoT-based quality control, and 3D weaving are transforming production.

Export Ambition: India aims to triple textile exports to ₹9 lakh crore by 2030

As per the International Textile Manufacturers Federation (ITMF), the textile sector has seen subdued demand since June 2022 due to persistent global inflation and lingering possibilities of a recession. Inflation has affected consumers and manufacturers alike with manufacturers and suppliers having to pay much more across their supply chains, from the cost of freight to wage increases for their workers. This has put textile manufacturers in a difficult situation. The Indian textiles market is expected to be worth more than USD 209 billion by 2029.

Opportunities and Threats

Opportunities

- Favorable government initiatives such as the National Technical Textiles Mission (NTTM), 100% FDI in the sector, SAMARTH- Scheme for Capacity Building in the Textile Sector, etc. for the development of the textile industry.
- Extension of the scheme for Rebate of State and Central Taxes and Levies (RoSCTL) till March 31, 2026, for the export of apparel, garments and made-ups with the same rates would benefit textile companies.
- The 'China plus one' diversification policy will benefit Indian manufacturers. As global retailers are looking for an alternate supply base, India has emerged as an attractive option for manufacturing and exports of textiles and apparels.
- The growth of the technical textile market will create lucrative opportunities.
- The rapid growth of the retail sector and E-commerce will boost the growth of the textile and apparel industry.
- Rising disposable incomes will stimulate domestic demand.
- The growing popularity of 'fast fashion' products will contribute to the growth of the textile and apparel industry.

Threats

- Being a labour-intensive sector, the shortage of skilled workforce may impact the operations and result in inability to complete orders.
- Competition in the global market, especially from the textile and garment industries in Bangladesh and China.
- Subdued demand for textile and apparel exports as consumer confidence is lower in the key markets.
- Compliance issues with the environmental norms and regulations.

Company performance

Results review

Since company was under CIRP from 31st January 2023 to 29th February 2024. Therefore, revenues of the company stood at nil as compared to Rs. 1.02 Lakh as per previous year. Profit after tax and exceptional items stood at (19.26) Lakh as compared to (32.72) Lakh.

OMANSH ENTERPRISES LIMITED

CIN: L01100DL1974PLC241646

Reg. Office: B-507, 5th Floor, Statesman House,
Barakhamba Road, New Delhi- 110001

Email Id: omanshwork@gmail.com Contact No. +91-9990060386

Compliance with Code of Business Conduct and Ethics

To,
The Board of Directors
Omansh Enterprises Limited
Reg. Office: B-507, 5th Floor, Statesman House,
Barakhamba Road, New Delhi-110001

This is to certify that, as provided under Regulation 34 (3) Schedule -V (D) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board Members and the Senior Management Personnel have affirmed compliance with the Code of Conduct of Board of Directors and Senior management for the year ended 31st March, 2025.

Thanking You
For Omansh Enterprises Limited

Sd/-
Santosh
Chief Financial Officer

Date: 5th September, 2025
Place: New Delhi

OMANSH ENTERPRISES LIMITED

CIN: L01100DL1974PLC241646

Reg. Office: B-507, 5th Floor, Statesman House,
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Email Id: omanshwork@gmail.com Contact No. +91-9990060386

CFO CERTIFICATION UNDER REGULATION 17(8) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
The Board of Directors
Omansh Enterprises Limited
Reg. Office: B-507, 5th Floor, Statesman House,
Barakhamba Road, New Delhi-110001

□

SUBJECT: COMPLIANCE CERTIFICATE UNDER REGULATION 17(8) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Pursuant to Regulation 17(8) read with Part B of Schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, I, Ajay Suresh Yadav, Chief Financial Officer of Omansh Enterprises Limited certify to the Board that:

A. I have reviewed financial statements and the cash flow statement for the financial year ended on **31st March, 2025** and that to the best of our knowledge and belief:

- i. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
- ii. These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. There are, to the best of my knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violates of the Company's code of conduct.

C. I accept responsibility for establishing and maintaining internal controls for financial reporting and that I have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and I have disclosed to the auditors and the audit committee, deficiencies in the design or operation of such internal controls, if any, of which I am aware and the steps I have taken or propose to take to rectify these deficiencies.

D. I have indicated to the auditors and the Audit committee

- i. Significant changes in internal control over financial reporting during the year;

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- ii. Significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
- iii. Instances of significant fraud of which I have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

The Board is requested to kindly take note of the same.

Thanking You

For Omansh Enterprises Limited

Sd/-

Santosh

Chief Financial Officer

Date: 5th September 2025

Place: New Delhi



MKRJ AND COMPANY

CHARTERED ACCOUNTANTS

T-1, 3rd Floor, Pankaj Arcade, Plot No. 16, Sector-5,
Dwarka, New Delhi -110075

Mobile: +91 9818478173

Email: Mukesh.jain@mkrij.in

Fcafcs19@gmail.com

INDEPENDENT AUDITORS' REPORT

To
The Members & Directors of
OMANSH ENTERPRISES LIMITED

Opinion

We have audited the accompanying standalone financial statements of **Omansh Enterprises Ltd** ("the Company"), which comprise the Balance Sheet as at **March 31, 2025** the Statement of Profit and Loss, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013, as amended ('the Act') in the manner so required and give a true and fair view in conformity with the the Indian Accounting Standards (IND-AS,) of the state of affairs of the Company as at 31st March 2025, its profit, and its cash flows and the changes in equity for the year ended on that date.

Basis of opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's responsibilities for the audit of the standalone Financial Statements' 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 statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We draw the attention to the matters described in 'Basis for Opinion' paragraph of the Audit Report on the Financial Statement audited by us.

Key Audit Matters

Key audit matters ('KAM') are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. No matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Other Information

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (IND-AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules 2015. 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, Management is 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 Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the standalone Financial Statements

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards

and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder. We conducted our audit in accordance with the Standards on Auditing, issued by the Institute of Chartered Accountants of India, as specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the **Annexure 1** a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c) The Balance Sheet, the Statement of Profit and Loss, the Cash Flow Statement and Statement of changes in Equity dealt with by this Report are in agreement with the books of account;
 - d) In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards (IND-AS) specified under Section 133 of the Act, read with Companies (Accounting Standards) Rules, 2015, as amended;
 - e) On the basis of written representations received from the directors as on 31st March 2025 taken on record by the Board of Directors, none of the Directors is disqualified as on 31st March 2025, from being appointed as a director in terms of Section 164(2) of the Act;
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure 2**" to this report;

- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- (i) The Company does not have any pending litigations which would impact its financial position.
 - (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - (iii) There has not been an occasion, in which the company, during the year under report, to transfer any sum to the Investor Education and Protection Fund. Hence, the question of delay in transferring such sum does not arise.

For MKRJ & Co.
Chartered Accountants
Firm Registration No.: 030311N



Mukesh Kumar Jain
Partner
Membership No. 073972
UDIN: 25073972BMLGAY7201

Place: New Delhi
Date: 30/05/2025



MKRJ AND COMPANY

CHARTERED ACCOUNTANTS

T-1, 3rd Floor, Pankaj Arcade, Plot No. 16, Sector-5,
Dwarka, New Delhi -110075

Mobile: +91 9818478173

Email: Mukesh.jain@mkrij.in ; Fcafcs19@gmail.com

Annexure 1 referred to in paragraph (1) under the heading "Report on Other Legal and Regulatory Requirements" of our Report of even date

- i In respect of the Company's fixed assets:
- a) As per the information made available to us the Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - b) As per the information and explanations made available to us the Company has program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
 - c) According to the information and explanations given by the management, the Company has not acquired any immovable property during the year under audit; no comments under the sub-clause are required.
 - d) The Company has maintained proper records showing full particulars of Intangible assets
 - e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the standalone financial statements are held in the name of the Company.
 - f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.
 - g) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
- ii a) Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in

the books of account? The Clause is not applicable to the Company hence no reporting is required.

- b) Whether during any point of time of the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, if not, give details. The Clause is not applicable to the Company hence no reporting is required.

iii According to the information and explanations given to us, the Company has not granted unsecured loans to or from companies, firms, Limited Liability Partnerships or other parties, covered in the register maintained under section 189 of the Companies Act, 2013, in respect of which :

- (a) The terms and conditions of the grant of such loans are, in our opinion, prima facie, not prejudicial to the Company's interest.
- (b) The schedule of repayment of principal and payment of interest has been stipulated and repayments or receipts of principal amounts and interest have been regular as per stipulations.
- (c) There is no overdue amount remaining outstanding as at the year-end.

iv In our opinion and according to the information and explanations given to us, the company has not entered into any transaction which is covered under the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.

v The Company has not accepted any deposits during the year within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable to the Company.

vi The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus, reporting under clause 3(vi) of the order is not applicable to the Company.

vii According to the information and explanations given to us, in respect of statutory dues :

- a The company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues applicable to it.
- b There were no undisputed amounts payable in respect of Income Tax, Goods and Service Tax, and other material statutory dues in arrears as at March 31, 2025 for a period of more than six months from the date they became payable.

viii The Company has not taken any loans or borrowings from financial institutions, banks and government or has not issued any debentures. Hence reporting under clause 3(viii) of the Order is not applicable to the Company.

- ix The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3(ix) of the Order is not applicable to the Company.
- x To the best of our knowledge and according to the information and explanations given to us and, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.
- xi According to the information and explanations given by the management, The provisions of Section 197 read with Schedule V of the Companies Act, 2013 are not applicable to the Company during the financial year 2024-25.
- xii The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable to the Company.
- xiii In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- xiv Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.
- xv In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- xvi The company is not required to be registered under section 45-IA of the Reserve Bank of India Act.
- xvii According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

Whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act. The Clause is not applicable to the Company so no reporting is required.

Whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account

in compliance with the provision of sub-section (6) of section 135 of the said Act. The Clause is not applicable to the Company so no reporting is required.

For MKRJ & Co.

Chartered Accountants

Firm Registration No.: 030311N



Mukesh Kumar Jain

Partner

Membership No. 073972

UDIN: 25073972BMLGAY7201

Place: New Delhi

Date: 30/05/2025



MKRJ AND COMPANY

CHARTERED ACCOUNTANTS

**T-1, 3rd Floor, Pankaj Arcade, Plot No. 16,
Sector-5, Dwarka, New Delhi -110075**

Mobile: +91 9818478173

Email: Mukesh.jain@mkrij.in ;

Fcafcs19@gmail.com

Annexure 2 referred to in paragraph 2(f) under the heading 'Report on other legal and regulatory requirements' of our report of even date

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Omansh Enterprises Ltd** ("the Company") as of 31st March 2025 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013 ('the Act').

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting with reference to these standalone Financial Statement based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing as specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial

controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting with reference to these standalone Financial Statement and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting with reference to these standalone Financial Statement

A company's internal financial control over financial reporting with reference to these standalone Financial Statement is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting with reference to these standalone Financial Statement includes those policies and procedures that:

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting with reference to these standalone Financial Statement

Because of the inherent limitations of internal financial controls over financial reporting with reference to these standalone Financial Statement, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting with reference to these standalone Financial Statement may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For MKRJ & Co.
Chartered Accountants
Firm Registration No.: 030311N



Mukesh Kumar Jain
Partner
Membership No. 073972
UDIN: 25073972BMLGAY7201

Place: New Delhi
Date: 30/05/2025

OMANSH ENTERPRISES LIMITED

CIN :- L01100DL1974PLC241646

B-507, 5th Floor, Statesman House, Barakhamba Road, New Delhi-110001, Connaught Place, Central Delhi, New Delhi, Delhi, India, 110001

BALANCE SHEET AS AT 31ST MARCH, 2025

("Amount in Lakh")

	Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
I.	ASSETS			
(1)	Non - current assets			
	(a) Property, Plant and Equipment			
	(c) Non Current Investment			
	(d) Financial assets			
	(i) Investments	2	80.15	80.15
	(ii) Loans			
	(e) Deferred tax assets (net)			
	(f) Long terms loan and advances	3	237.69	120.96
	(g) Other non - current assets			
	Total non-current assets		317.84	201.11
(2)	Current assets			
	(a) Inventories		-	
	(b) Financial assets			
	(i) Investments	4	31.67	123.35
	(ii) Trade receivables	5	0.62	5.67
	(iii) Cash and cash equivalents	6	-	3.70
	(c) Other current assets			
	Total current assets		32.29	132.72
	Total Assets		350.13	333.82
II.	EQUITY AND LIABILITIES			
(1)	Equity			
	(a) Equity Share capital	7	355.56	260.56
	(b) Other equity	8	(129.48)	(110.22)
			226.08	150.34
	Liabilities			
(2)	Non - current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	9	114.00	177.29
	(ii) Lease Liabilities			
	(iii) Other Financial Liabilities			
	(b) Deferred Tax Liability (net)			
	Total Non Current Liabilities		114.00	177.29
(3)	Current liabilities			
	(a) Financial liabilities			
	(i) Short Term Borrowings			-
	(ii) Trade payables	10	9.57	2.12
	(iii) Other financial liabilities			-
	(b) Other current liabilities	11	0.47	4.07
	(c) Short Term Provision			
	Total Current Liabilities		10.05	6.19
	Total Equity and Liabilities		350.13	333.82
	Significant accounting policies and estimates	1	0	0
	The accompanying notes 1 to 18 are an integral part of the financial statement.			

As per our report of even date attached.

For MKRJ & Company
Chartered Accountants
Firm's Registration Number - 030311N

For and on behalf of the Board of Directors

Sd/-
Mukesh Kumar Jain
Partner
Membership No. 073972
UDIN: 25073972BMLGAY7201
Place: New Delhi
Dated: 30.05.2025

Sd/-
Babulal Bhawarlal Kharwad
Whole Time Director
DIN - 08005282

Sd/-
Sushila Babulal Kharwad
Director
DIN - 10016692

Sd/-
Muskan
Company Secretary
PAN:EOFPM0137H

Sd/-
Santosh
Chief Financial Officer
PAN:FWOPS2655J

OMANSH ENTERPRISES LIMITED

CIN :- L01100DL1974PLC241646

B-507, 5th Floor, Statesman House, Barakhamba Road, New Delhi-110001, Connaught Place, Central Delhi, New Delhi, Delhi, India, 110001

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

("Amount in Lakh")

	Particulars	Note No.	Year ended 31st March, 2025	Year ended 31st March, 2024
I.	Revenue from operations	12	-	1
II.	Other income	13	12.28	-
III.	Total Income (I+II)		12.28	1
IV.	Expenses:			
	Cost of materials consumed	14	-	1
	Employee benefits expense	15	2.10	1
	Finance Cost	16	11.61	2
	Depreciation and amortization expense			-
	Other expenses	17	17.83	30
	Total expenses (IV)		31.54	34
V.	Profit before tax (III-IV)		(19.26)	(32.72)
VI.	Tax expense :			
	Current tax			
	Deferred tax	3	-	-
	Income tax relating to earlier years		-	-
			-	-
VII.	Profit for the year		(19.26)	(32.72)
VIII.	Other comprehensive income			
	(i) Items that will not be reclassified to profit or loss			
	Remeasurement of the net defined benefit liability/asset		-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
	Total other comprehensive income, net of tax			
IX.	Total comprehensive income for the year			
X.	Earnings per equity share (Nominal value per share Rs. /-)			
	- Basic (Rs.)	18	-0.36	-0.09
	- Diluted (Rs.)		-0.36	-0.09
	Number of shares used in computing earning per share			
	- Basic (Nos.)			
	- Diluted (Nos.)			
	Significant accounting policies and estimates	1		
	The accompanying notes 1 to 18 are an integral part of the financial statement.			

As per our report of even date attached.

For MKRJ & Company
Chartered Accountants
Firm's Registration Number - 030311N

For and on behalf of the Board of Directors

Sd/-
Mukesh Kumar Jain
Partner
Membership No. 073972
UDIN: 25073972BMLGAY7201
Place: New Delhi
Dated:30.05.2025

Sd/-
Babulal Bhawarlal Kharwad
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Chief Financial Officer
PAN:FWOPS2655J

OMANSH ENTERPRISES LIMITED
CIN :- L01100DL1974PLC241646

B-507, 5th Floor, Statesman House, Barakhamba Road, New Delhi-110001, Connaught Place, Central Delhi, New Delhi, Delhi, India, 110001
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

("Amount in Lakh")

PARTICULARS	Figures for the current reporting period from 01.04.2024 to 31.03.2025	Figures for the previous reporting period from 01.04.2023 to 31.03.2024
A. Cash flow from operating activities		
Profit and Loss after tax tax	(19.26)	(32.72)
Add: Provision for Income Tax	-	-
Profit and Loss before extraordinary items and tax	(19.26)	(32.72)
<u>Adjustments for:</u>		
Depreciation and amortization	-	-
Finance costs	-	1.63
Preliminary Expenses w/off	-	(79.49)
Gain on sale of investment	-	-
Long Term Borrowings (FDRs/Bonds) written back	-	-
Operating profit / (loss) before working capital changes	(19.26)	(110.58)
<u>Changes in working capital:</u>		
Adjustments for (increase) / decrease in operating assets:		
Trade receivables	91.68	(111.00)
Short-term loans and advances	-	-
Long-term loans and advances	(116.73)	-
Other Current Assets	3.70	(1.23)
Adjustments for increase / (decrease) in operating liabilities:		
Trade Payables	7.45	(17.35)
Other Current Liabilities	(3.60)	(3.95)
Other Non Current Liabilities	-	-
Short-term Provisions	-	-
Cash generated from operations	(36.76)	(244.11)
Net income tax (paid) / refunds		
Net cash flow from / (used in) operating activities (A)	(36.76)	(244.11)
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances		
Proceeds from sale of property plant equipment		1.14
Non current investments		-
Net cash flow from / (used in) investing activities (B)	-	1.14
C. Cash flow from financing activities		
Issue of equity share capital (including securities premium)	95.00	250.00
Finance Cost	-	-
Proceeds from Long Term Borrowings	(63.29)	-
Increase in Share Capital	-	-
Subordinated debts issued	-	(1.63)
Net cash flow from / (used in) financing activities (C)	31.7	248.37
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(5.05)	5.40
Cash and cash equivalents at the beginning of the year	5.67	0.26
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents	-	-
Cash and cash equivalents at the end of the year*	0.62	5.66
*Represented by :		
(a) Cash in hand	0.36	2.15
(b) Cheques, drafts in hand	-	-
(c) Balances with banks	0.26	3.52
(d) Others-Fixed Deposits against margin	-	-
	0.62	5.67
	0.00	

Notes:

- (i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.
(ii) These earmarked account balances with banks can be utilized only for the specific identified purposes.

Significant Accounting Policies and Notes to Accounts

The Schedules referred to above form an integral part of the financial statements

For and on behalf of the Board of Directors

As per our report of even date attached

For MKRJ & Company
Chartered Accountants
Firm's Registration Number - 030311N

Sd/-
Mukesh Kumar Jain
Partner
Membership No. 073972
UDIN: 25073972BMLGAY7201
Place: New Delhi
Dated: 30.05.2025

Sd/-
Babulal Bhawarlal Kharwad
Whole Time Director
DIN - 08005282

Sd/-
Sushila Babulal Kharwad
Director
DIN - 10016692

Sd/-
Muskan
Company Secretary
PAN:EOFFM0137H

Sd/-
Santosh
Chief Financial Officer
PAN:FWOPS2655J

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

1. Corporate Information

The Company, "Omansh Enterprises Limited" was incorporated under the provisions of Companies Act, 1956 on March 20, 1974 vide CIN L01100DL1974PLC241646 and having registered office at Office No. B-507, 5th Floor, Statesman House, Barakhamba Road, New Delhi-110001. Engaged in engineering, manufacturing, and trading of machinery, tools, metal goods, vehicles, textiles, garments, paper products, and related items, while also operating as merchants and distributors. Services include consultancy in finance, marketing, construction, management, and other corporate areas. Activities extend to processing and trading of stones, minerals, and building materials. Real estate development, investment, leasing, and sale of residential, commercial, and recreational properties also form part of the business scope.

The Financial Statements is comprised of Balance Sheet, Profit and Loss Account and notes to accounts of the financials of Omansh Enterprises Limited for the year ended March 31, 2025.

2. Basis of Preparation

The financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and notified under section 133 of the Companies Act, 2013 (the Act) along with other relevant provisions of the Act. The financial statements have been prepared on a going concern basis. The Company uses accrual basis of accounting.

For all periods up to and including the year ended 31 March 2025, the Company had prepared its financial statements in accordance with accounting standards notified under Section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 and the Companies (Accounting Standards) Amendment Rules, 2016 These financial statements for the year ended 31 March 2025 has been prepared in accordance with Ind AS.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability, if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these Financial Statements is determined on such a basis, such as net realisable value in Ind AS 2 'Inventories' ("Ind AS 2") or value in use in Ind AS 36 'Impairment of Assets' ("Ind AS 36").

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, Level 2 or Level 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;

Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and

Level 3 inputs are unobservable inputs for the asset or liability.

All assets and liabilities have been classified as Current and Non-Current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of products/ services rendered and the time between the rendering of the products/services and their realization in cash and cash equivalent, the Company has ascertained its operating cycle as twelve months for the purpose of Current and Non- Current classification of assets and liabilities.

All the Indian Accounting Standards issued and notified by the MCA are effective and considered for the significant accounting policies to the extent relevant and applicable for the Company.

The Financial Statements are presented in Indian Rupee ("INR"), which is the Company's functional currency and all values are rounded to the nearest thousand upto two decimals, except when otherwise indicated.

3. Summary of Significant Accounting Policies

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

i. Income

(i) Revenue from Sale of Goods and Services

Revenue from contracts with customers for sale of goods or services is recognised when the Company satisfies performance obligation by transferring promised goods or services to the customer at an amount that reflects the consideration which the Company is expected to be entitled to in exchange for those goods or services.

Revenue is measured based on the transaction price, which is the consideration, adjusted for trade discounts, incentives and returns, if any, as specified in the contract with the customer. Revenue also excludes taxes collected from customers. The trade discounts incentives and right of return are estimated and provided for, based on historical, current and forecast information available. A refund liability is recognised for expected returns in relation to sales made, corresponding assets are recognised for the products expected to be returned.

The Company does not expect to have any contract where the period between the transfer of the promised goods or services to the customer and payment by the customer exceed one year. As a consequence, the Company does not adjust any of the transaction prices for the time value of money.

(ii) Dividend Income

Dividend income on equity shares is recognised when the Company's right to receive the payment is established, which is generally when shareholders approve the dividend. During the year the Company has not received any income from dividend.

ii. Expenditures

(i) Finance costs

Borrowing costs on financial liabilities are recognised using the Effective Interest Rate (EIR).

iii. Cash and cash equivalents

Cash and cash equivalents include cash on hand, other short term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

iv. Financial Assets

Financial assets include cash, or an equity instrument of another entity, or a contractual right to receive cash or another financial asset from another entity. Few examples of financial assets are loan receivables, investment in equity and debt instruments, trade receivables, cash and cash equivalents

All Financial assets are recognized initially at fair value plus, in the case of financial assets not recognized at fair value through profit and loss, transaction costs that are attributable to the acquisition of the financial asset. Financial assets are subsequently measured at amortized cost using effective interest rate method (EIR)

v. Financial Liabilities

Financial liabilities include liabilities that represent a contractual obligation to deliver cash or another financial assets to another entity, or a contract that may or will be settled in the entities own equity instruments. Few examples of financial liabilities are trade payables, debt securities and other borrowings and subordinated debts.

vi. Taxes

(i) Current Tax

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, in accordance with the Income Tax Act, 1961 and the Income Computation and Disclosure Standards (ICDS) prescribed therein. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

(ii) Deferred Tax

Deferred tax is provided using the Balance Sheet approach on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences and deferred tax assets are recognized for deductible temporary differences to the extent that it is probable that taxable profits will be available against which the deductible temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets, if any, are reassessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

vii. Property, Plant and Equipment

Property, plant and equipment are carried at historical cost of acquisition less accumulated depreciation and impairment losses, consistent with the criteria specified in Ind AS 16 'Property, Plant and Equipment'.

viii. Provisions and Contingent Liabilities

The Company creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. The Company also discloses present obligations for which a reliable estimate cannot be made. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

ix. Borrowing costs

Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs

x. Earnings per Share

Basic earnings per share are calculated by dividing the profit after tax or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. In case there are any dilutive securities during the period presented, the impact of the same is given to arrive at diluted earnings per share.

OMANSH ENTERPRISES LIMITED
Notes Forming part of Financial Statements (Contd.)

Note No : 02

("Amount in Lakh")

Non Current Investment			
Particulars	As at 31st March, 2025		As at 31st March, 2024
Non trade investment			
Investment in Property			
Investment in equity instruments	80	80	80.15
(Unquoted at Cost)			
		80	80.15

Note No : 03

("Amount in Lakh")

Long term loans and advances			
Particulars	As at 31st March, 2025		As at 31st March, 2024
Capital Advances			
Security Deposits	-		
Staff advances			
Unsecured Loans and advances	238	238	120.96
Other loans and advances			
		238	120.96

Note No : 04

("Amount in Lakh")

Trade Receivables			
Particulars	As at 31st March, 2025		As at 31st March, 2024
Receivables consider Good- Secured	31.67		123.35
Receivables consider Good- Unsecured		31.67	123.35
		-	-
		31.67	123.35

Note No : 05

("Amount in Lakh")

Cash and Cash Equivalent			
Particulars	As at 31st March, 2025		As at 31st March, 2024
Balances with banks			
Axis bank	0.26		
Canara bank	0.00		3.27
Indusind bank	-	0.26	0.25
Cash on hand	0.36	0.36	2.15
		0.62	5.67

Note No : 06

("Amount in Lakh")

Other Current Assets			
Particulars	As at 31st March, 2025		As at 31st March, 2024
Receivable from Revenue Authority			3.52
Advance to vendor		-	0.18
Other Current Assets			-
		-	3.70

OMANSH ENTERPRISES LIMITED
Notes Forming part of Financial Statements (Contd.)

Note No : 07

("Amount in Lakh")

Equity Share capital				
Particulars	As at 31st March, 2025		As at 31st March, 2024	
	No. of shares	Amount	No. of shares	Amount
(a) Authorised				
1,77,50,000 Equity shares of par value Rs.2/- each	178	355	178	355
25,00,000, 0% Convertible Preference Share capital Rs.10/- each	25	250	25	250
	203	605	203	605
(b) Issued, subscribed and fully paid up				
5,28,007, Equity Share of Rs.2/- each fully paid up	50	101	5	11
25,00,000, 0% Convertible Preference Share capital Rs.10/- each	25	250	25	250
At the end of the year	75	351	30	261

(c) The Company has only one class of equity shares having a par value of **Rs.2/-** per share.

(d) Reconciliation of the number of Equity shares outstanding at the beginning and at the end of the reporting period:

	As at 31st March, 2025	As at 31st March, 2024
Equity Shares at the beginning of the year	5,28,007	1,77,50,000
Less : Reduction		- 1,77,21,993
Add: Shares issued during the year		5,00,000
BRCCA SERVICES PVT LTD - SAM	32,50,000	-
Ingenius investors advisors Pvt Ltd	12,50,000	-
Equity shares outstanding at the end of the year	50,28,007	5,28,007

(f) Share Warrant Outstanding pending for allotment	As at 31st March, 2025		As at 31st March, 2024	
5 Lakh Warrants to be converted into equity shares within 18 months from the date of issue	5,00,000	5,00,000		
Total share warrant outstanding	5,00,000	5,00,000		

(g) Shareholders holding more than 5 % of the equity shares in the Company :

<u>Name of shareholder</u>	As at 31st March, 2025		As at 31st March, 2024	
	No. of shares held	% of holding	No. of shares held	% of holding
Raconteur Granite Limited	5	10	5	95
Ingenius Investment Advisors LLP	13	24.86	-	-
BRCCA Services Private Limited	33	64.64	-	-
			-	-
			-	-
			-	-

(h) Shares hold by the promoters at the end of the year

<u>Name of Promoters</u>	As at 31st March, 2025		As at 31st March, 2024	
	No. of shares held	% of total shares	No. of shares held	% of total shares
Raconteur Granite Limited	5	9.94	5	9.94
	5			

OMANSH ENTERPRISES LIMITED
Notes Forming part of Financial Statements (Contd.)

Note No : 08

("Amount in Lakh")

Other equity (Statement of Change in equity)			
Particulars	As at 31st March, 2025		As at 31st March, 2024
(a) Investment Allowance			
Balance as per the last balance sheet			2.11
Add: Addition during the year			(2.11)
			-
(a) Capital Reserve			
Balance as per the last balance sheet	77.50	-	28.91
Add: Addition during the year			389.10
Less: Used during the year			(495.50)
		(77.50)	(77.50)
			-
(b) Retained Earnings			
Balance as per the last balance sheet	(32.72)	-	(490.31)
Add: Profit and (loss) during the year	(19.26)		(32.72)
Item of other comprehensive income recognised directly in retained earnings			490.31
		(51.98)	(32.72)
			-
			33
Total other equity		(129.48)	(110.22)

Note No : 09

("Amount in Lakh")

Borrowing			
Particulars	As at 31st March, 2025		As at 31st March, 2024
Bond/Debentures			
Term loans- secured from Bank			
Term loans- Unsecured from Bank			
Unsecured Loans	114.00	114.00	177.29
Other loans			
		114.00	177.29

Note No : 10

("Amount in Lakh")

Trade Payables - Current			
Particulars	As at 31st March, 2025		As at 31st March, 2024
Trade Payables			
Total outstanding dues of MSME	-		-
Total outstanding dues of creditors other than MSME	9.57	9.57	2.12
Other Payables			
Total outstanding dues of MSME	-		-
Total outstanding dues of creditors other than MSME	-	-	-
		-	
		9.57	2.12

Note No : 11

("Amount in Lakh")

Other current liabilities			
Particulars	As at 31st March, 2025		As at 31st March, 2024
TDS Payable	1.15		
Duties & Taxes Payable (GST)	(2.69)		
short term provision (other payable)	2.01		4.07
		0.47	4.07
		0.47	4.07

OMANSH ENTERPRISES LIMITED

Note No : 12

("Amount in Lakh")

Revenue From Operations		
Particulars	For the year ended on 31 March,2025	For the year ended on 31 March,2024
<i>Sale Of Goods</i>	-	1.02
<i>Sale of service</i>	-	-
<i>Other operating revenues</i>	-	-
	-	1.02

Note No : 13

("Amount in Lakh")

Other Income		
Particulars	For the year ended on 31 March,2025	For the year ended on 31 March,2024
Dividend Income		
Interest Received on FDR		
Professional Income		
Miscellaneous Income	12.28	
	12.28	-

Note No : 14

("Amount in Lakh")

Purchase or Material consumed		
Particulars	For the year ended on 31 March,2025	For the year ended on 31 March,2024
Net Purchase- Goods		
Net Purchase- Services		0.92
Others		
	-	0.92

Note No : 15

("Amount in Lakh")

Employee Benefit expenses		
Particulars	For the year ended on 31 March,2025	For the year ended on 31 March,2024
<i>Salaries & Wages</i>	2.10	1.40
<i>Contribution to Provident & Other Funds</i>	-	-
<i>Staff Welfare Expenses</i>	-	-
	2.10	1.40

Note No : 16

("Amount in Lakh")

Finance Cost		
Particulars	For the year ended on 31 March,2025	For the year ended on 31 March,2024
<i>Interest on Loans</i>	11.55	1.63
<i>Bank Charges</i>	0.06	-
<i>Other expenses</i>		-
	11.61	1.63

Note No : 17

("Amount in Lakh")

Other Expenses		
Particulars	For the year ended on 31 March,2025	For the year ended on 31 March,2024
<i>Audit Fees</i>	2.86	1.50
<i>Advertisement Charges</i>	0.50	0.37
<i>Accounting Expenses</i>	0.16	1.08
<i>Bank Charges</i>		0.04
<i>MCA fees</i>	3.05	
<i>Misc Expenses</i>	0.34	1.81
<i>CIRP Cost</i>		3.53
<i>Amount W/O</i>	1.02	-
<i>Listing Fees</i>	6.12	1.92
<i>Professional Fees</i>	1.80	17.75
<i>NSDL and CDSL charges</i>	1.66	-
<i>Printing and stationery</i>	0.15	-
<i>Rent</i>	0.18	1.80
	17.83	29.79

("Amount in Lakh")

Other comprehensive income		
Particulars	For the year ended on 31 March,2025	For the year ended on 31 March,2024
<u>Items that will not be reclassified to profit or loss</u>		
Re- measurement of defined benefit plans	-	-
Less: Income tax relating to items that will not be reclassified to profit or loss	-	-
	-	-

NOTE: 18: Earning Per Share (EPS)

<i>Particulars</i>	<i>Year Ended</i>	
	<i>March 31, 2025</i>	<i>March 31, 2024</i>
Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders	-19.26	-32.72
Weighted Average number of equity shares used as denominator for calculating EPS	50.28	30.28
Basic and Diluted Earnings per share	-0.38	-1.08
Face Value per equity share	10	10

NOTE: Disclosures

The following disclosures shall be made where Loans or Advances in the nature of loans granted to Promoters, Directors, KMPs and the related parties , either severally or jointly with any other person:

<i>Type Of Borrowers</i>	<i>Amount Of Loan or Advance in the nature of loan Outstanding</i>	<i>Percentage to the Loans & Advances in the nature of Loans</i>
Promoters Directors KMPs Related Parties		

NOTE: Contingent Liability & Capital Commitments

- a) Company do/ do not have any Contingent Liability for the year under review.
b) Company do / do not have any Capital Commitments for the year under review.

NOTE: Segment Reporting

The geographical segment of the company is the primary the reporting segment is operating in India and the business segment is the secondary segment.

NOTE: Corporate Social Responsibility

Where Company falls under the provision of section 135 Of the companies Act, 2013 i.e. CSR Provision , then Auditor needs to give disclosure about its nature, amount spent or expenditure incurred etc in the Notes of Accounts.

NOTE: Immovable Property Not Held In Company's Name

The company shall provide the details of all the immovable property (other than properties where the company is the lessee and the lease agreement are duly executed in favour of the lessee) whose title deeds are not held in the name of the company in format given below and where such immovable property is jointly held with others, details are required to be given to the extent of the company's share

Relevant Line Item in the Balance Sheet	Description of Items Of Property	Gross Carrying Value	Title Deeds held in the name of	Whether Title deed holder is a promoter/ director, OR relative of Promoter/ Director OR employee of promoter/director	Property Held since which date	Reason for not being held in the name of the company

Note: Details Of Benami Property

Where any proceedings have been initiated or pending against the Company for holding any Benami Property under the Benami Transactions (Prohibitions) Act, 1988 and the rules made thereunder, the company shall disclose the details, amount, of such property.

Note: Registration Of Charges or Satisfaction with Registrar of Companies

Where any charges or satisfaction yet to be registered with ROC beyond the statutory period, details and reasons shall be disclosed by the Auditor in the Notes to Accounts

Note: Undisclosed Income

The Company shall disclose of that transaction which were not recorded in the books of accounts or that has been surrendered or disclosed as income during the year in the tax assessments.

Note: Details of Crypto / Virtual Currency

Where the company has traded or invested in Crypto currency or Virtual Currency during the financial year, then auditor need to disclose its profit or loss on transaction or amount of currency etc in the notes of accounts.

As per Reports of even Date

For MKRJ & Company
Chartered Accountants
Firm's Registration Number - 030311N

For and on behalf of the Board of Directors

Mukesh Kumar Jain
Partner
Membership No. 073972
UDIN: |

Babulal Bhawarlal Kharwad
Whole Time Director
DIN - 08005282

Muskan
Company Secretary
PAN: EOPM0137H

Place: New Delhi
Dated:

Sushila Babulal Kharwad
Director
DIN - 10016692

Santosh
Chief Financial Officer
PAN: FW0PS265J

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

19. Ageing of Trade Receivables Schedule:

The Company have Trade Receivable of Rs. 31.67 Lakh as at 31st March 2025, And disclosure regarding ageing of Trade Receivables is more 1 year.

20. Compliance with approved scheme of arrangements:

The company has not applied for any scheme of arrangements with any competent authority in terms of sections 230 to 237 of the Companies Act, 2013, hence disclosure relating to same are not applicable

21. Disclosure relation to utilization of borrowed funds for specific purpose:

The company has not taken any borrowing from any Banks and/or Financial institutions, hence disclosure relating to Utilization of borrowings for specific purpose are not applicable.

	At Amor tised Cost	At fair value Throug h profit or loss	Designat ed at fair value through profit or loss	Total	At Amortise d Cost	At fair value Throug h profit or loss	Designat ed at fair value through profit or loss	Total
	1	2	3	4=1+2+ 3	1	2	3	4=1+2+ 3
(a)Term loans								
(i)from banks								
(ii)from other parties								
(b)Deferr ed payment liabilities								
(c)Loans from related parties								
(d) Finance lease obligation s								
(e)Liabilit y compone nt of								

compound financial instruments								
(f) Loans repayable on demand								
(i) from banks								
(ii) from other parties								
(g) Other loans (specify nature)								
Total (A)								
Borrowings in India								
Borrowings outside India								
Total (B) to tally with (A)								

(i) Borrowings shall further be sub-classified as secured and unsecured. Nature of security shall be specified separately in each case.

(ii) Where borrowings have been guaranteed by Directors or others, the aggregate amount of such borrowings under each head shall be disclosed;

(iii) terms of repayment of term loans and other loans shall be stated; and

(iv) period and amount of default as on the balance sheet date in repayment of borrowings and interest shall be specified separately in each case.

22. Ageing of Trade Payable Schedule:

The ageing of the Trade Payable is as follows.

Particulars	Outstanding for following periods from due date of payment (Amount in Rs.)				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	0	0	0	0	
(ii) Others	9.57 Lakh	0	0	0	
(iii) Disputed dues –	0	0	0	0	

MSME					
(iv) Disputed dues - Others	0	0	0	0	

23. Compliance with number of layers of companies:

The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

24. Dividend distributions made and proposed:

No dividend has been distributed and proposed to be declared.

25. Conversion of outstanding loans into equity after closure of the financial year on 31st March, 2025

No such event exists in the year ending 31st March 2025.

26. Cost of Investment:

No such event exists in the year ending 31st March 2025.

27. Disclosure relating to Trade Payables:

There are no outstanding dues to Micro, Small and Medium Enterprises to the extent information available with the company and the payments in respect of such suppliers are made within the appointed day.

28. Capital work-in-progress ageing schedule:

Since Capital work-in-progress as on 31st March 2025 is NIL, hence disclosure relating to its ageing schedule are not applicable to the company

CWIP	Amount of CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 year	
Projects in progress					
1	NIL				
2					
Projects temporarily suspended					
1					
2					

29. Intangible assets under development ageing schedule:

Intangible assets under development as on 31st March 2025 is NIL

CWIP	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 year
Projects in progress				
1		NIL		
2				
Projects temporarily suspended				
1				
2				

30. Benami Property under the Benami Transactions (Prohibition) Act, 1988:

No proceedings have been initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder, as at 31st March 2025 and 31st March 2024.

31. Crypto currency or Virtual Currency:

The Company has not traded or invested in Crypto currency or Virtual Currency during the year ended 31st March 2025, and 31st March 2024.

32. Reconciliation of Balances:

In the absence of confirmation from all the parties and pending reconciliation the debit and credit balances with regard to recoverable and payable have been taken as reflected in the books. In the opinion of the Directors, Loans and Advances and Current Assets, if realized in the ordinary course of business, have the value at which they are stated in the Balance Sheet.

33. Undisclosed Income:

There have been no transactions which have not been recorded in the books of accounts that have been surrendered or disclosed as income during the year ended 31 March 2025 and 31 March 2024, in the tax assessments under the Income Tax Act, 1961. There have been no previously unrecorded income and related assets which were to be properly recorded in the books of account during the year ended 31st March 2025 and 31st March 2024

34. Registration/Satisfaction of Charges with ROC:

Since the company has not mortgaged any property / assets whether moveable or immoveable, nor has taken any loan, hence the disclosure regarding registration and satisfaction of Charges with Registrar of Companies is not applicable.

35. Title deeds of immoveable property not held in the name of the company:

The Company does not hold any immovable property either owned or leased as on 31st March 2025 and 31st March 2024, hence disclosure relating to Title deeds of immoveable property held in the name of the company and / or its revaluation are not applicable.

36. Quarterly Returns of Current Assets:

Since the company has not taken any borrowings from any banks and / or financial institutions, hence disclosure relating to filing of quarterly returns or statement of current assets are not applicable.

37. Willful Defaulter

The Company is not a declared wilful defaulter by any bank or financial Institution or other lender, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India, during the year ended 31st March 2025 and 31st March 2024.

38. Transactions with Struck off Companies:

The Company does not have any transactions with the companies struck off under section 248 of Companies Act, 2013 or section 560 of Companies Act, 1956 during the year ended 31st March 2025 and 31st March 2024.

39. Segment Reporting:

Segment Reporting as defined in Indian Accounting Standards 108 are not applicable as the company is primarily engaged in Finance Activity

40. Contingent Liabilities:

S. No.	Contingent Liabilities not Provided for	31.03.2025	31.03.2024
1	Any Claim against the Company not recognized as debt	NIL	NIL
2	Disputed Income Tax/ Sales Tax liability contested in appeal	NIL	NIL

41. Disclosure of transactions with related parties as required by Ind AS-24:

Related party disclosures Related party disclosures as required by Indian Accounting Standard (Ind AS) -24 is as under

List of related parties and relationships

Name	Relationship
Babulal Bhawarlal Kharwad	Whole Time Director
Sushila Babulal Kharwad	Additional Director
Jubin Premji Gada	Additional Director
Jignesh Keshav Barot	Additional Director
Rameshwar Dayal	Director
Anshu Kumari Agarwal	Company Secretary
Rajiv Vashisht	Director
Ajay Suresh Yadav	Chief Financial Officer
Tushar Virendra Pratap Singh	Director
Asdulla Mehfuzali Khan	Director
Govindan Krishnan	Whole Time Director

Renu Satti	Managing Director
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Key Management Personnel

1. Babulal Bhawarlal Kharwad
2. Anshu Kumari Agarwal
3. Ajay Suresh Yadav
4. Govindan Krishnan
5. Renu Satti

Enterprises over which Director / key management personnel and their relatives exercise Significant influence

1. Slesha Commercial Limited

II. Transactions with related parties:

S. No.	Name	Designation	FY 2024-25	FY 2023-24
1.	Babulal Bhawarlal Kharwad	Whole Time Director	Loan of 14,00,000	0
2.	Slesha Commerical Limited	Entity in which Babulal Bhawarlal Kharwad have significant influence	Loan of 5500000	0

42. Details as required under regulation 53(f) read with para (A) of schedule VI of SEBI (Listing Obligation and Disclosure Requirement) Regulations in respect of loan advances and investment in Companies under same Management

Not applicable on the Company as the Company as there is no Non-Convertible securities listed on BSE.

43. Disclosure as required under section 186 (4) of Companies Act, 2013:

Name of Company	Relationship	Amount Granted during the year (Rs.)	Amount outstanding during the year (Rs.)
NIL			

44. Disclosure Requirements of IND AS:

Previous Year figures have been re-arranged/re-grouped, wherever necessary to confirm to current year Classification

45. Securities Premium:

Securities premium is used to record the premium on issue of shares. It can be utilised only for limited purposes in accordance with the provisions of the Companies Act, 2013.

46. Events after Reporting Date:

There have been no events after the reporting date that require adjustment/disclosure in these financial statements.

47. Subsidiary/Join Ventures/Investments:

The Company does not have subsidiary, associate and joint venture, hence reporting under clause 3(xxi) of the Order is not applicable.

48. Corporate Social Responsibility:

The Company doesn't fall under the ambit of Section 135 (1) read with the Companies (Corporate Social Responsibility Policy) Rules, 2014. Hence formulation of Corporate Social Responsibility policy is not applicable to the Company

As per our report of even date

For MKRJ & Co.

Chartered Accountants
Firm Reg. No. – 030311N

For and on behalf of the Board of Directors

Sd/-
Mukesh Kumar Jain
Partner
Membership No. 073972
UDIN: 25073972BMLGAY7201
Place: New Delhi
Dated: 30.05.2025

Sd/-
Babulal Bhawarlal Kharwad
Whole Time Director
DIN - 08005282

Sd/-
Sushila Babulal Kharwad
Director
DIN - 10016692

Sd/-
Muskan
Company Secretary
PAN:EOFFPM0137H

Sd/-
Santosh
Chief Financial Officer
PAN:FWOPS2655J

OMANSH ENTERPRISES LIMITED

CIN NO.: L01100DL1974PLC241646

Registered Office: B-507, 5TH FLOOR, STATESMAN HOUSE BARAKHAMBA ROAD, NEW DELHI 110001.

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FOR THE YEAR ENDED MARCH 31ST, 2025**1.1 Background**

Omansh Enterprises Limited ("the Company" or "Omansh Enterprises") is a company limited by shares, incorporated and domiciled in India. To engage in manufacturing and trading of machinery, tools, metals, components, and accessories for vehicles and industries. To produce and deal in paper, cardboard, textiles, garments, and various fiber materials and merchandise. To provide consultancy services in finance, marketing, engineering, construction, and management. To operate in real estate development, construction, and stone/mineral processing for industrial and commercial purposes.

Significant accounting policies

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

1.2 Basis of preparation

- Compliance with Ind AS

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act.

The financial statements up to year ended March 31, 2016 were prepared in accordance with the accounting standards notified under Companies (Accounting Standards) Rules, 2006 (as amended) and other relevant provisions of the Act.

- Historical cost convention

The financial statements have been prepared on a historical cost basis, except for the following:

- certain financial assets and liabilities which have been measured at fair value;
 - assets held for sale — measured at lower of carrying value or fair value less cost to sell; and
 - defined benefit plans — plan assets measured at fair value
- The company has booked profit during the year and preceding years. The company has separated all employees from October 2016 onwards, after the company lost all the major contracts for provision of services. The company's management is making efforts to get new contracts based on their past experience to recommence the operations. As on date, it is highly contingent that the company will be able to discharge its assets or liabilities in normal course of business. Hence, there remains a significant doubt in the

company's ability to continue as a going concern. No adjustments to this effect has been done in financial statements.

- **Segment Reporting**

The Company is engaged primarily providing all kinds of business support services. However, in the context of Indian Accounting Standard 108 – Operating Segments, these are considered to constitute single reportable segment. Accordingly, no separate disclosure for primary or secondary segments is given.

- **Revenue Recognition**

The Company recognizes revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the Company's activities as described below. The Company bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Recognising revenue from major business activities:

Revenue from sale of services is recognized on transfer of all the significant risk and rewards of ownership to the recipient of services.

Revenue in respect of interest on fixed deposit with banks is recognized on accrual basis at the rate at which such entitlement accrue.

- **Property, plant and equipment**

Freehold land is carried at historical cost. All other items of property, plant and equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Transition to Ind AS

On transition to Ind AS, the Company has elected to continue with the carrying value of all of its property, plant and equipment recognized as at April 1, 2016 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

Depreciation methods, estimated useful lives and residual value

The useful lives of property, plant and equipment are depreciated on pro-rata basis on the Written-Down Value method over the estimated useful lives of the assets prescribed in Schedule II to the Companies Act, 2013, which are as follows:

Assets	Useful Life
Office Equipment	05 Years
Vehicles	08 Years
Computer	03 Years

The same represent the consumption pattern and is based on technical evaluation done by management. The residual values are not more than 5% of the original cost of the asset. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognized within 'Other (losses)/gains' in the statement of profit or loss.

- **Intangible Assets**

Transition to Ind AS

On transition to Ind AS, the Company has elected to continue with the carrying value of all of its intangible assets recognized as at April 1, 2016 measured as per the previous GAAP and use that carrying value as the deemed cost of the intangible assets. Further the company has not any record or other documentary evidence to verify the existence of its Intangible asset namely Technical know-how as well as its carrying value on reporting date.

- **Impairment of assets**

Intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

Further, the company has not amortized its intangible asset namely Technical know how.

- **Cash and cash equivalents**

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand and balance with banks.

- **Employee benefits**

Employee benefits includes stipend paid to trainees.

- **Contributed equity**

Equity shares are classified as equity.

- **Earnings per share**

Basic earnings per share is calculated by dividing the profit attributable to owners of the Company by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares, if any, issued during the year and excluding treasury shares.

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account the after income tax effect of interest and other financing costs associated with dilutive potential equity shares and the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

- **Rounding of amounts**

All amounts disclosed in the financial statements and notes have been rounded off to the nearest rupees in Lakhs as per the requirement of Schedule III, unless otherwise stated.

For MKRJ & Co.

Chartered Accountants

Firm Reg. No. – 030311N

For and on behalf of the Board of Directors

Sd/-
Mukesh Kumar Jain
Partner
Membership No. 073972
UDIN: 25073972BMLGAY7201
Place: New Delhi
Dated: 30.05.2025

Sd/-
Babulal Bhawarlal Kharwad
Whole Time Director
DIN - 08005282

Sd/-
Sushila Babulal Kharwad
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DIN - 10016692

Sd/-
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Company Secretary
PAN: E0FPM0137H

Sd/-
Santosh
Chief Financial Officer
PAN: FWOPS2655J