



# SUNIL K SHARMA & ASSOCIATES

## CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to  
The Board of Directors  
M/s Omansh Enterprises Limited  
SHOP NO. QD-37, DDA MARKET, PITAMPURA NEW DELHI NORTH WEST DL 110034

We have reviewed the accompanying statement of unaudited financial results of M/s Omansh Enterprises Limited for the Quarter ended 30<sup>th</sup> September, 2021. This statement is the responsibility of company's management and has been approved by Board of Directors / Committee of Board of Directors. Our responsibility is to issue report on these financial statement based on our review.

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

Based on our review conducted as above, statutory dues pending has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be based in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sunil K Sharma & Associates  
Chartered Accountants  
FRN: 029335N



(CA Sunil Kumar)  
Proprietor  
M.No. 536370  
UDIN:  
Place: Chandigarh  
Date: 14/11/2021

UDIN:- 21536370AAAACM3773



casunilsharma3@gmail.com



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Chandigarh



0172-4730021, 9988707899

# OMANSH ENTERPRISES LIMITED

Reg. Off.: Shop No. 37, QD Block, DDA Market, Pitampura, New Delhi-110034

CIN: L01100DL1974PLC241646 Email : omanshwork@gmail.com , WEBSITE :- WWW.OMANSHENTERPRISES.IN


STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th SEPTEMBER 2021

Rs. in Lakh							
S. No.	Particulars	Quarter ended			Half Year ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations						
	(a) Gross Sales	0	0.00	9.89	0.00	9.89	188.23
	(b) Other Operating Income	52.02	207.10	2.72	259.12	3.17	317.92
	Other operating income	0.79	0.00	0.00	0.79	0.00	0.00
	Total Revenue from operations	52.80	207.10	12.61	259.90	13.06	506.15
II	Other Income	0.00	5.09	0.00	5.09	0.00	17.82
III	Total Income( I + II )	52.80	212.19	12.61	264.99	13.06	523.97
IV	Expenses:						
	(a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of Stock in Trade	0	0.00	7.90	0.00	7.90	233.72
	(c) Changes in Inventories of Finished Goods, Work in Progress, and stock in Trade	0.00	0.00	0.00	0.00	0.00	-22.80
	(d) Employee benefit expense	12.97	2.67	2.00	15.64	2.00	20.24
	(e) Finance Cost	0.03	0.02	0.06	0.05	0.06	7.38
	(e) Depreciation	0.90	0.65	0.00	1.55	0.00	0.01
	(f) Other Expenditure	42.24	222.58	3.99	264.82	3.99	287.56
	Total Expenses	56.13	225.91	13.95	282.04	13.95	526.11
V	Profit/Loss before Exceptional Items & Tax	-3.33	-13.72	-1.34	-17.05	-0.90	-2.14
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/Loss before Tax	-3.33	-13.72	-1.34	-17.05	-0.90	-2.14
VIII	Tax expense	0.00	0.00	0.00	0.00	0.00	0.00
	Income Tax	0	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	0	0.00	0.00	0.00	0.00	0.00
IX	Profit/loss for the year	-3.33	-13.72	-1.34	-17.05	-0.90	-2.14
X	Other Comprehensive Income						
XI	Total Comprehensive Income for the period	-3.33	-13.72	-1.34	-17.05	-0.90	-2.14
XII	Paid-up equity share capital(Face value)	355.00	355.00	355.00	355.00	355.00	355.00
XIII	Reserve Excluding Revaluation Reserve						
XIV	Basic/Diluted EPS (After Extraordinary Items) in Rs.	-0.09	-0.08	-0.04	-0.02	-0.02	-0.01

## NOTES :

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 14th November 2021.
- The company does not have any exceptional items to report for the above period.
- The figures of the previous period/year have been regrouped/reclassified , wherever considered necessary.
- This statement is as per Regulation 33 of SEBI(Listing Obligations And Disclosure Requirements) Regulations, 2015.

On behalf of the Board Of Directors  
For Omansh Enterprises Ltd.

  
 Satvinder Singh  
 Director  
 DIN: 08057553

Place: Zirakpur  
Date: 14- Nov-2021



**OMANSH ENTERPRISES LIMITED****CIN: L01100DL1974PLC241646****SHOP NO. QD-37, DDA MARKET, PITAMPURA NEW DELHI North West Delhi 110034****Email Id: omanshwork@gmail.com****STATEMENT OF ASSETS & LIABILITIES FOR HALF YEAR ENDED ON 30.09.2021**

S.No.	Particulars	(Rs. In Lacs)	
		As on 30.09.2021	As on 31.03.2021
I	<b>ASSETS</b>		
	<b>NON- CURRENT ASSETS</b>		
	Property, plant & equipment	24.22	2.55
	Capital work in progress	0.00	0.00
	Intangible assets	0.00	0.00
	Financial Assets	0.00	0.00
	(i) Investments	83.33	99.72
	(ii) Loans	460.39	515.52
	(iii) Other financial assets	0.00	0.00
	Current tax assets (net)	0.00	0.00
	Other non-current Assets	0.00	0.00
		<b>567.94</b>	<b>617.79</b>
	<b>CURRENT ASSETS</b>		
	Inventories	22.80	22.80
	Financial Assets		
	(i) Trade receivables	602.47	314.09
	(ii) Cash and Cash equivalents	3.32	13.83
	(iii) Loans	0.00	0.00
	(iv) Other financial assets	0.00	0.00
	Other current Assets	73.71	56.57
		<b>702.29</b>	<b>407.29</b>
	<b>Total Assets</b>	<b>1270.23</b>	<b>1025.08</b>
I	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	Equity Share capital	355.00	355.00
	Other equity	-7.82	9.23
	<b>Total Equity</b>	<b>347.18</b>	<b>364.23</b>
	<b>LIABILITIES</b>		
	<b>NON- CURRENT LIABILITIES</b>		
	Deffered tax liabilities	70.04	26.04
	Other non -current liabilities	0.00	0.00
		<b>70.04</b>	<b>26.04</b>
	<b>CURRENT LIABILITIES</b>		
	Financial liabilities:		
	(i) Borrowings	0.00	0.00
	(ii) Trade Paybles	814.80	608.74
	(iii) Other Financial liabilities	0.00	0.00
	Other current liabilities	38.21	26.07
	Provisions	0.00	0.00
	Current tax liabilities	0.00	0.00
		<b>853.01</b>	<b>634.81</b>
	<b>Total Equity and Liabilities</b>	<b>1270.23</b>	<b>1025.08</b>



**OMANSH ENTERPRISES LIMITED**
**CASH FLOW STATEMENT**

PARTICULARS		30th September 2021	30th September 2020	31st March 2021
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit before tax and extraordinary items (as per Statement of Profit and Loss)		(17.05)	(0.99)	-2.14
Adjustments for :				
Write of Assets		-	-	-
Depreciation & Amortization Expenses		1.55	-	0.02
<b>Operating Profits before Working Capital Changes</b>		(15.50)	(0.99)	-2.13
Adjustments for :				
Increase / Decrease in Trade Payable		206.07	0.52	396.28
Increase / Decrease in Inventories		56.14	(0.63)	-22.80
Increase / Decrease in Other Current Liabilities		(288.38)	(0.12)	20.50
Increase / Decrease in Other Current Assets		(41.68)	(1.22)	-56.57
Increase / Decrease in Trader Receivables		(41.68)	(1.22)	77.84
<b>Cash generated from Operations</b>		(41.68)	(1.22)	413.11
Income Tax Paid/ Refund		-	-	-
<b>Net Cash Used in Operating Activities</b>	(A)	(41.68)	(1.22)	413.11
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>				
Increases/decreases in Loans & Advances		55.12	1.14	-
Increase in Fixed Assets		(23.22)	-	-2.57
Sale /Purchase of Investment		16.39	-	-19.57
<b>Cash Flow From Investing Activities</b>	(B)	48.30	1.14	-22.14
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>				
Decrease/ Decrease in Loan Advances		(17.13)	-	-412.84
Proceeds of Borrowings		(17.13)	-	26.04
<b>Net Cash Used in Financing Activities</b>	(C)	(17.13)	-	-386.80
<b>E. Net Increase / Decrease in Cash &amp; Cash Equivalents</b>	(A+B+C)	(10.51)	(0.08)	4.17
Cash & Cash Equivalents at the beginning of period		13.83	9.66	9.66
<b>Cash &amp; Cash Equivalents at the end of the period</b>		3.32	9.58	13.83

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS**  
As per our report of even date

For **SUNIL K SHARMA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
FRN: 029335N

**CA SUNIL KUMAR**  
Prop  
Membership No. 536370

For and on behalf of the Board of Directors

Satvinder Singh  
(Director)  
Din: 08057553

