

General information about company	
Scrip code	538537
NSE Symbol	
MSEI Symbol	
ISIN*	INE378P01028
Name of company	OMANSH ENTERPRISES LIMITED
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2021
Date of end of financial year	31-03-2022
Date of board meeting when results were approved	30-05-2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	23-05-2022
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Audited
Segment Reporting	Single segment
Description of single segment	Wholesale Trading
Start date and time of board meeting	30-05-2022 03:00
End date and time of board meeting	30-05-2022 07:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2022	01-04-2021
B	Date of end of reporting period	31-03-2022	31-03-2022
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	60.72	359.7
	Other income	0	5.88
	<b>Total income</b>	<b>60.72</b>	<b>365.58</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	0	32.3

(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	-21.84
(d)	Employee benefit expense	3.69	21.42
(e)	Finance costs	0.1	0
(f)	Depreciation, depletion and amortisation expense	0.9	3.34
<b>(f)</b>	<b>Other Expenses</b>		
1	Other Expenses	64.2	358.1
10			
	<b>Total other expenses</b>	<b>64.2</b>	<b>358.1</b>
	<b>Total expenses</b>	<b>68.89</b>	<b>393.32</b>

### Financial Results – Ind-AS

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C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
3	<b>Total profit before exceptional items and tax</b>	-8.17	-27.74
4	Exceptional items	0	0
5	<b>Total profit before tax</b>	-8.17	-27.74
7	<b>Tax expense</b>		
8	Current tax	0	0
9	Deferred tax	0	0
10	<b>Total tax expenses</b>	0	0
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	<b>Net Profit Loss for the period from continuing operations</b>	-8.17	-27.74
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	<b>Net profit (loss) from discontinued operation after tax</b>	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	<b>Total profit (loss) for period</b>	-8.17	-27.74
22	Other comprehensive income net of taxes	0	0

### Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2022	01-04-2021
B	Date of end of reporting period	31-03-2022	31-03-2022
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6</b>		

<b>I</b>	<b>months ended, in such case zero shall be inserted in the said column.</b>		
<b>23</b>	<b>Total Comprehensive Income for the period</b>	-8.17	-27.74
<b>24</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
<b>26</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	355	355
	Face value of equity share capital	2	2
<b>27</b>	<b>Details of debt securities</b>		
<b>28</b>	Reserves excluding revaluation reserve		0
<b>29</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	-0.23	-0.78
	Diluted earnings (loss) per share from continuing operations	-0.23	-0.78
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
<b>ii</b>	<b>Earnings per equity share</b>		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	-0.23	-0.78
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	-0.23	-0.78
<b>30</b>	Debt equity ratio		
<b>31</b>	Debt service coverage ratio		
<b>32</b>	Interest service coverage ratio		
<b>33</b>	<b>Disclosure of notes on financial results</b>		

<b>Statement of Asset and Liabilities</b>		
	Particulars	Current year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2021
	Date of end of reporting period	31-03-2022
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	2242589
	Capital work-in-progress	0
	Investment property	0
	Goodwill	0
	Other intangible assets	0

	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	<b>Non-current financial assets</b>	
	Non-current investments	49132760
	Trade receivables, non-current	0
	Loans, non-current	104722834
	Other non-current financial assets	0
	<b>Total non-current financial assets</b>	<b>153855594</b>
	Deferred tax assets (net)	0
	Other non-current assets	0
	<b>Total non-current assets</b>	<b>156098183</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	0
	<b>Current financial asset</b>	
	Current investments	2322130
	Trade receivables, current	13570219
	Cash and cash equivalents	58606
	Bank balance other than cash and cash equivalents	0
	Loans, current	0
	Other current financial assets	0
	<b>Total current financial assets</b>	<b>15950955</b>
	Current tax assets (net)	0
	Other current assets	35622444
	<b>Total current assets</b>	<b>51573399</b>

<b>Statement of Asset and Liabilities</b>		
	Particulars	Current year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2021
	Date of end of reporting period	31-03-2022
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	<b>Total assets</b>	<b>207671582</b>
	<b>Equity and liabilities</b>	
	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	35500000
	Other equity	-1850538
	<b>Total equity attributable to owners of parent</b>	<b>33649462</b>
	Non controlling interest	
	<b>Total equity</b>	<b>33649462</b>
	<b>Liabilities</b>	

<b>Non-current liabilities</b>	
<b>Non-current financial liabilities</b>	
Borrowings, non-current	62875755
Trade payables, non-current	0
Other non-current financial liabilities	0
<b>Total non-current financial liabilities</b>	<b>62875755</b>
Provisions, non-current	0
Deferred tax liabilities (net)	0
Deferred government grants, Non-current	0
Other non-current liabilities	0
<b>Total non-current liabilities</b>	<b>62875755</b>
<b>Current liabilities</b>	
<b>Current financial liabilities</b>	
Borrowings, current	0
Trade payables, current	50441038
Other current financial liabilities	60705327
<b>Total current financial liabilities</b>	<b>111146365</b>
Other current liabilities	0
Provisions, current	0
Current tax liabilities (Net)	0
Deferred government grants, Current	0
<b>Total current liabilities</b>	<b>111146365</b>
3 Liabilities directly associated with assets in disposal group classified as held for sale	0
4 Regulatory deferral account credit balances and related deferred tax liability	0
<b>Total liabilities</b>	<b>174022120</b>
<b>Total equity and liabilities</b>	<b>207671582</b>
<b>Disclosure of notes on assets and liabilities</b>	

**Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results**

Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2022	01-04-2021
Date of end of reporting period	31-03-2022	31-03-2022
Whether accounts are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
<b>1 Segment Revenue (Income)</b>		
(net sale/income from each segment should be disclosed)		
<b>Total Segment Revenue</b>		
<b>Less: Inter segment revenue</b>		
<b>Revenue from operations</b>		
<b>2 Segment Result</b>		
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
<b>Total Profit before tax</b>		
<b>i. Finance cost</b>		

	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>		
	<b>Profit before tax</b>		
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
	<b>Total Segment Asset</b>		
	<b>Un-allocable Assets</b>		
	<b>Net Segment Asset</b>		
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
	<b>Total Segment Liabilities</b>		
	<b>Un-allocable Liabilities</b>		
	<b>Net Segment Liabilities</b>		
	<b>Disclosure of notes on segments</b>		

<b>Cash flow statement, indirect</b>		
Particulars		Year ended (dd-mm-yyyy)
<b>A</b>	Date of start of reporting period	01-04-2021
<b>B</b>	Date of end of reporting period	31-03-2022
<b>C</b>	Whether results are audited or unaudited	Audited
<b>D</b>	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	<b>Statement of cash flows</b>	
	<b>Cash flows from used in operating activities</b>	
	Profit before tax	-27.74
	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	
	Adjustments for decrease (increase) in inventories	
	Adjustments for decrease (increase) in trade receivables, current	
	Adjustments for decrease (increase) in trade receivables, non-current	
	Adjustments for decrease (increase) in other current assets	
	Adjustments for decrease (increase) in other non-current assets	
	Adjustments for other financial assets, non-current	
	Adjustments for other financial assets, current	
	Adjustments for other bank balances	
	Adjustments for increase (decrease) in trade payables, current	
	Adjustments for increase (decrease) in trade payables, non-current	
	Adjustments for increase (decrease) in other current liabilities	
	Adjustments for increase (decrease) in other non-current liabilities	
	Adjustments for depreciation and amortisation expense	
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	
	Adjustments for provisions, current	
	Adjustments for provisions, non-current	

	Adjustments for other financial liabilities, current	
	Adjustments for other financial liabilities, non-current	
	Adjustments for unrealised foreign exchange losses gains	
	Adjustments for dividend income	
	Adjustments for interest income	
	Adjustments for share-based payments	
	Adjustments for fair value losses (gains)	
	Adjustments for undistributed profits of associates	
	Other adjustments for which cash effects are investing or financing cash flow	
	Other adjustments to reconcile profit (loss)	
	Other adjustments for non-cash items	
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	
	<b>Total adjustments for reconcile profit (loss)</b>	
	<b>Net cash flows from (used in) operations</b>	-27.74
	Dividends received	
	Interest paid	
	Interest received	
	Income taxes paid (refund)	
	Other inflows (outflows) of cash	
	<b>Net cash flows from (used in) operating activities</b>	-27.74
	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	
	Cash flows used in obtaining control of subsidiaries or other businesses	
	Other cash receipts from sales of equity or debt instruments of other entities	
	Other cash payments to acquire equity or debt instruments of other entities	
	Other cash receipts from sales of interests in joint ventures	
	Other cash payments to acquire interests in joint ventures	
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	
	Proceeds from sales of property, plant and equipment	
	Purchase of property, plant and equipment	
	Proceeds from sales of investment property	
	Purchase of investment property	
	Proceeds from sales of intangible assets	
	Purchase of intangible assets	
	Proceeds from sales of intangible assets under development	
	Purchase of intangible assets under development	
	Proceeds from sales of goodwill	
	Purchase of goodwill	
	Proceeds from biological assets other than bearer plants	
	Purchase of biological assets other than bearer plants	
	Proceeds from government grants	

	Proceeds from sales of other long-term assets	
	Purchase of other long-term assets	
	Cash advances and loans made to other parties	
	Cash receipts from repayment of advances and loans made to other parties	
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	
	Dividends received	
	Interest received	
	Income taxes paid (refund)	
	Other inflows (outflows) of cash	
	<b>Net cash flows from (used in) investing activities</b>	
	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	
	Payments from changes in ownership interests in subsidiaries	
	Proceeds from issuing shares	
	Proceeds from issuing other equity instruments	
	Payments to acquire or redeem entity's shares	
	Payments of other equity instruments	
	Proceeds from exercise of stock options	
	Proceeds from issuing debentures notes bonds etc	
	Proceeds from borrowings	
	Repayments of borrowings	
	Payments of finance lease liabilities	
	Payments of lease liabilities	
	Dividends paid	
	Interest paid	
	Income taxes paid (refund)	
	Other inflows (outflows) of cash	
	<b>Net cash flows from (used in) financing activities</b>	
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	-27.74
	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	
	<b>Net increase (decrease) in cash and cash equivalents</b>	-27.74
	Cash and cash equivalents cash flow statement at beginning of period	
	<b>Cash and cash equivalents cash flow statement at end of period</b>	-27.74