



**CERTIFICATE OF COMPLIANCE UNDER IND AS & APPLICABLE PROCEDURAL REQUIREMENTS**

To,  
All the Members,  
Omkar Overseas Limited

We, M/s. N.S. Nanavati & Co., Chartered Accountants, Statutory Auditors of Omkar Overseas Limited ("the Company"), have examined the accounting treatment and related matters set out in the Scheme of Reduction of Capital ("Scheme") sanctioned by the Hon'ble National Company Law Tribunal, Ahmedabad Bench, vide Order dated June 4, 2026, together with the relevant books of account, records and supporting documents of the Company.

Based on our examination and according to the information and explanations furnished to us, we certify that:

1. The accounting treatment prescribed under the Scheme is in conformity with the provisions of the Companies Act, 2013 and the applicable Indian Accounting Standards (Ind AS) notified thereunder.
2. The Company has complied with the applicable statutory, regulatory and procedural requirements in relation to the implementation of the Scheme as approved by the Hon'ble National Company Law Tribunal, Ahmedabad Bench.
3. All compliances required under the applicable Ind AS and other relevant provisions governing the Scheme have been duly fulfilled.
4. The assessed net worth of the Company as on March 31, 2025 is Rs. (20,85,279) (Negative balance of Rupees Twenty Lakhs Eighty-Five Thousand Two hundred Seventy-Nine only), as detailed in Annexure-A attached hereto.

This Certificate is issued pursuant to the directions contained in the Order of the Hon'ble National Company Law Tribunal for circulation to the members of the Company in connection with the Scheme and should not be used for any other purpose without our prior written consent.

**For N. S. Nanavati & Co.**  
**Chartered Accountants**  
**Firm Registration No. 134235W**

*N. Nanavati*  
24/6/26



**CA Nitesh Shirishchandra Nanavati**  
**Proprietor**  
**Membership No. 143769**  
**UDIN: 26143769PSKJYU3178**  
**Place: Ahmedabad**  
**Date: 24/06/2026**



**Annexure A**

**NETWORTH CERTIFICATE**

This is to certify that Paid-up Equity Share Capital Net Worth of OMKAR OVERSEAS LIMITED as on March 31, 2025 and as per respective audited financial statements is as under:

Particulars	FY 2024-25
Paid up Equity Capital	4,92,35,750
Net worth*	(20,85,279)

\*as per following statement of calculation of Net worth:

Particulars	FY 2024-25
Paid up Equity Capital	4,92,35,750
Add: Reserve and Surplus (Excluding Revaluation Reserve)	-
Add: Security Premium	5,69,43,000
Less: Accumulated Losses if any	(10,82,64,029)
Less: Misc. Exp.	-
Net worth*	(20,85,279)

We further certify that calculation of net worth is based on scrutiny of books of accounts, records and documents and is true and correct to the best of our knowledge and as per information provided to our satisfaction.

**For N. S. Nanavati & Co.**  
**Chartered Accountants**  
**Firm Registration No. 134235W**

*N. S. Nanavati*  
24/6/26



**CA Nitesh Shirishchandra Nanavati**  
**Proprietor**  
**Membership No. 143769**  
**UDIN: 26143769PSKJYU3178**  
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