

OMNI AX'S SOFTWARE LIMITED

Regd. Office: New No.32, Old No.106, 1st Floor,
Dr. Ranga Road, Mylapore, Chennai 600 004. Ph:6379803477
Email: omniax2015@gmail.com. CIN:L30006TN1992PLC022439
www.omniaxs.co.in

May 30, 2024

To,

The BSE Limited,
P.J.Towers, Dalal Street,
Mumbai - 400 001.

Ref.: Omni Axs Software Ltd. (Scrip Code: 532340)

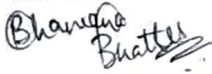
Sub: Declaration on the Auditor's Report under Regulations 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), 2015.

Dear Sir / Madam,

Pursuant to provisions of Regulation 33 (3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we hereby declare and confirm that the Auditor's Reports, on Standalone Financial Statements and Results for the Financial year 2023-24, which are being sent herewith, are unmodified and without any qualifications.

Yours truly,

For Omni Axs Software Limited



Bhawana Lohiya
Company Secretary

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To,

The BSE Limited,
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Mumbai - 400 001.

Ref.: Omni Axs Software Ltd. (Scrip Code: 532340)

Subject: Outcome of Board Meeting

Dear Sir,

We wish to inform you that the Board of Directors of the Company at its meeting held today has inter alia:

Approved the Audited Financial Results of the Company for the Quarter and Year ended on March 31, 2024

We wish to inform you that Board Meeting commenced today at 5.30 P.M and concluded at 7.30 PM.

Yours truly,

For Omni Axs Software Limited



Bhawana Lohiya
Company Secretary



INDEPENDENT AUDITOR'S REPORT

To Board of Directors of
Omni Axs Software Limited

Independent Auditors Report on the Quarter and Year to the date standalone financial results of Omni Axs Software Limited pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015

Opinion

1. We have audited the accompanying standalone financial results of **Omni Axs Software Limited** (hereinafter referred to as "the company") for the year ended March 31, 2024 and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').
2. In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
 - (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net loss (including other comprehensive income) and other financial information of the company for the year ended March 31, 2024, and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Standalone Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.





Board of Directors' Responsibilities for the Standalone Financial Results

4. These standalone financial results have been prepared on the basis of the annual standalone financial statements. The company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net loss and other comprehensive income and other financial information of the company and the standalone statement of assets and liabilities and standalone statement of cash flows in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgement and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error.
5. In preparing the standalone financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors of the Company is responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of Standalone Financial Results

7. Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.
8. As part of an audit in accordance with the SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:





- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.
9. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear our independence, and wherever applicable, related safeguards.





B.B. Gusani & Associates
Chartered Accountants

CA BHARGAV B. GUSANI
M bhargavgusani77@gmail.com

Other Matters

10. The standalone financial results include the results for the quarter ended March 31, 2023 and March 31, 2024 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the respective financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit.

For, B B Gusani & Associates
Chartered Accountants

FRN: 140785W


Bhargav B Gusani

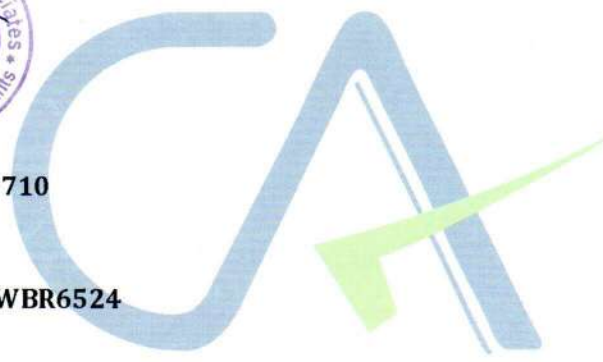
Proprietor

Membership No. 120710

Date: 30th May, 2024

Place: Jamnagar

UDIN: 24120710BJZWBR6524



OMNI AX'S SOFTWARE LIMITED

CIN: L30006TN1992PLC022439

New No 32, Old No. 106, Dr. Ranga Road Mylapore Chennai Chennai TN 600004 IN

Standalone Statement of Audited Financial Results for the Quarter/ Year Ended 31-03-2024

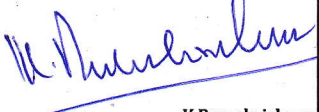
Particulars		Quarter Ended			Rs. In Lakh (except per share data)	
		31-03-2024	31-12-2023	31-03-2023	Year Ended 31-03-2024	Year Ended 31-03-2023
A	Date of start of reporting period	01-01-2024	01-10-2023	01-01-2023	01-04-2023	01-04-2022
B	Date of end of reporting period	31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
C	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
Part I						
I	Revenue From Operations					
	Net sales or Revenue from Operations	0.81	5.00	3.10	5.81	5.81
II	Other Income	-	-	-	-	-
III	Total Income (I + II)	0.81	5.00	3.10	5.81	5.81
IV	Expenses					
(a)	Cost of materials consumed	-	-	-	-	-
(b)	Purchases of stock-in-trade	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
(d)	Employee benefit expense	0.52	1.35	0.81	3.21	3.93
(e)	Finance Costs	-	-	-	-	-
(f)	Depreciation and amortisation expense	-	-	-	-	-
(g)	Other Expenses	3.25	1.84	2.07	12.31	17.33
	Total expenses	3.77	3.19	2.88	15.52	21.26
V	Profit (loss) before Exceptional and Extraordinary Items and	(2.96)	1.81	0.22	(9.71)	(15.45)
VI	Exceptional items	-	-	-	-	-
VIII	Profit (loss) before Tax (VII-VIII)	(2.96)	1.81	0.22	(9.71)	(15.45)
X	Tax Expense					
(a)	Current Tax	-	-	-	-	-
	(Less):- MAT Credit	-	-	-	-	-
	Current Tax Expense Relating to Prior years	-	-	-	-	-
(b)	Deferred Tax (Asset)/Liabilities	-	-	-	-	-
XI	Net Profit/Loss for the period from Continuing Operations (IX-X)	(2.96)	1.81	0.22	(9.71)	(15.45)
XII	Profit (Loss) from Discontinuing Operations	-	-	-	-	-
XIII	Tax Expenses of Discontinuing Operations	-	-	-	-	-
XIV	Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII)	-	-	-	-	-
XV	Profit (Loss) for the period (XI+XIV)	(2.96)	1.81	0.22	(9.71)	(15.45)
XVI	Other Comprehensive Income	-	-	-	-	-
XVII	Total Comprehensive Income	0.00	0.00	0.00	0.00	0.00
	Total Comprehensive Income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)	(2.96)	1.81	0.22	(9.71)	(15.45)
XVIII	Details of equity share capital					
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	1,721.88	1,721.88	1,721.88	1,721.88	1,721.88
	Other Equity (Excluding Revaluation Surplus)	-	-	-	(562.26)	(552.55)
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XIX	Earnings per share (Not Annualized for Year ended)	(0.01)	0.01	0.00	(0.05)	(0.19)
(a)	Earnings per share Continuing Operation (Not Annualised for Year ended)					
	Basic earnings per share before extraordinary items	(0.01)	0.01	0.00	(0.05)	(0.19)
	Diluted earnings per share before extraordinary items	(0.01)	0.01	0.00	(0.05)	(0.19)
(b)	Earnings per share Discontinuing Operation (Not Annualised for Year ended)					
	Basic earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0.00
	Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0.00
(c)	Earnings per share (Not Annualised for Year ended)					
	Basic earnings per share before extraordinary items	(0.01)	0.01	0.00	(0.05)	(0.19)
	Diluted earnings per share before extraordinary items	(0.01)	0.01	0.00	(0.05)	(0.19)

Notes:-

Notes to Standalone Audited financials results for the year ended 31st March 2024:

1	Based on the guiding principles given in Ind AS- 108 on 'Operating Segments', the Companies business activity fall within a single operating segment, namely Consulting Services and related activities. Accordingly, the disclosure requirements of Ind AS 108 are not applicable.
2	Previous period's figures have been re-grouped / reclassified wherever necessary.
3	The above result for the quarter and year ended 31st March 2024 have been reviewed by the audit committee meeting held on 30th May, 2024 and approved by the Board of Directors in their meeting held on 30th May, 2024
4	The full format of the quarter and year ended Audited financial results are available on our website www.omni-axs.co.in and also on the stock exchange website

For Omni Axs Software Limited


K Ramakrishnan

Date :- 30.05.2024
Place :- Chennai

Whole Time Director
DIN: 00218129

OMNI AX'S SOFTWARE LIMITED

CIN: L30006TN1992PLC022439

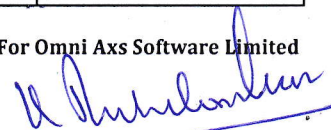
New No 32, Old No. 106, Dr. Ranga Road Mylapore Chennai Chennai TN 600004 IN

(Rs. In Lakhs)

Standalone Statement of Balance Sheet as at 31st March, 2024

Particulars	As at	As at
	31st March, 2024	31st March, 2023
ASSETS		
Non-current assets		
(a) Property, plant and equipment		
(b) Capital work-in-progress	-	-
(c) Goodwill	537.63	537.63
(d) Financial assets	-	-
(i) Investments		
(ii) Trade receivables	-	-
(iii) Loan	-	-
(iv) Security Deposits		
(e) Deferred Tax Assets	-	-
(f) Other non-current asset	-	-
Total non-current assets	537.63	537.63
Current assets		
(a) Inventories		
(b) Financial assets	-	-
(i) Trade receivables		
(ii) Cash and cash equivalents	6.76	7.25
(iii) Loans	-	-
(iv) Investments	610.75	610.75
(v) Other financial asset	4.93	6.35
(vi) Other Financial Assets	8.09	7.31
(c) Income/Current tax assets (net)	-	-
(c) Other current assets	50.42	50.41
Total current assets	680.95	682.07
TOTAL ASSETS	1,218.58	1,219.70
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,721.88	1,721.88
(b) Other equity	(562.26)	(552.55)
Total equity	1,159.62	1,169.33
Non-current liabilities	-	-
(a) Financial liabilities		
(i) Borrowings		
(b) Deferred tax liability (net)	15.80	15.80
Total non current liabilities	15.80	15.80
Current liabilities		
(a) Financial liabilities		
(i) Borrowings		
(ii) Trade payable		
1. Dues of micro enterprises and small enterprises		-
2. Dues of creditor other than micro enterprises and small enterprises		
(iii) Other financial liabilities	23.46	14.89
(b) Provision	-	-
(c) Income/Current tax liabilities (net)		
(d) Other current liabilities	19.70	19.68
Total current liabilities	43.16	34.57
TOTAL EQUITY AND LIABILITIES	1,218.58	1,219.70
	-	-

For Omni Axs Software Limited



K Ramakrishnan
Whole Time Director
DIN: 00218129

Date :- 30.05.2024
Place :- Chennai

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CIN: L30006TN1992PLC022439

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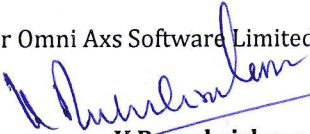
(Rupees in Lakhs)

Standalone Cash Flow Statement for the year ended 31st March 2024

S.No.	Particulars	Year ended 31st March, 2024	Year ended 31st March, 2023
A)	Cash flow from operating activities		
	Profit before taxation	(9.71)	(15.45)
	Adjustment for :		
	Depreciation and amortisation		
	Finance cost		
	Interest income		
	Operating profit/(loss) before working capital changes	(9.71)	(15.45)
	Adjustment for :		
	Increase/ (Decrease) in trade payables		
	Increase/ (Decrease) in trade receivables	1.42	(0.09)
	Increase/ (Decrease) in other current liabilities	8.58	14.89
	Decrease/ (Increase) in other current Assets	(0.78)	4.17
	Decrease/ (Increase) in inventories		
	Provision		
	Cash Generated from operations	(0.49)	3.52
	Taxes paid (net)		
	Net cash flow from/(used in) operating activities (A)	(0.49)	3.52
B)	Cash from investing activities		
	Movements in Investments		
	Purchase of property, plant and equipment		
	Realization from advance against property		
	Change in Long Term Loans & Advances		
	Dividend Income	-	-
	Interest income	-	-
	Net cash used in investing activities (B)	-	-
C)	Cash flow from financing activities		
	Dividend paid	-	-
	Proceeds from long-term borrowings		
	Proceeds from short-term borrowings		
	Proceeds from Equity Shares		
	Finance cost paid		
	Net cash flow from financing activities (C)	-	-
D)	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(0.49)	3.52
E)	Cash and cash equivalents as at the beginning of the year	7.25	3.73
F)	Cash and cash equivalents as at the end of the year	6.76	7.25
	Balance with banks		
	Cash in hand		
	Total	-	-

Interest income

For Omni Axs Software Limited


K Ramakrishnan

Whole Time Director

DIN: 00218129

Date :- 30.05.2024

Place :- Chennai