



# OMEGA INTERACTIVE TECHNOLOGIES LIMITED

Date: 26/07/2024

**The Manager,  
BSE Limited,  
25<sup>th</sup> Floor, PJ Towers,  
Dalal Street Fort, Mumbai- 400 001**

**SUB: OUTCOME OF BOARD MEETING HELD ON FRIDAY, JULY 26<sup>TH</sup>, 2024.**  
**REF: OMEGA INTERACTIVE TECHNOLOGIES LIMITED (BSE SCRIP CODE - 511644)**

Dear Sir/Ma'am,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and with reference to captioned subject, we wish to inform you that Board of Directors of the Company in its meeting held today, inter-alia, considered and approved the following business:

1. Approved and took on record the Audited Financial Results of the Company for the Quarter and financial year ended on 31<sup>ST</sup> March, 2024 along with Auditors Report.
2. Declaration for unmodified opinion on the Standalone Audited Financial Results of the Company for the financial year ended on 31<sup>ST</sup> March, 2024.

The Board Meeting Commenced at 06:00 P.M. and concluded at 07:30 P.M.

You are requested to kindly take the same on record.

**FOR, OMEGA INTERACTIVE TECHNOLOGIES LIMITED**

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**ARUN KUMAR  
DIRECTOR  
DIN: 09055964**

CIN: L67120MH1994PLC077214



Regd Office: E-308, Crystal Plaza, New Link Road,  
Ancheri (W), Mumbai - 400053, Maharashtra India



Tel. No. 022-68322609



Website: [www.omegainteractive.net](http://www.omegainteractive.net)



Email Id: [omegainteractive.technologies@gmail.com](mailto:omegainteractive.technologies@gmail.com)



# OMEGA INTERACTIVE TECHNOLOGIES LIMITED

Date: 26/07/2024

**The Manager,  
BSE Limited,  
25<sup>th</sup> Floor, PJ Towers,  
Dalal Street Fort, Mumbai- 400 001**

**SUB.: DECLARATION IN RESPECT OF AUDITOR'S REPORT WITH UNMODIFIED OPINION RELATED TO THE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31<sup>ST</sup> MARCH, 2024.**

**REF: OMEGA INTERACTIVE TECHNOLOGIES LIMITED (BSE SCRIP CODE - 511644)**

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in compliance with SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare and confirm that the Statutory Auditors of the Company, M/s. Desai Saksena & Associates, Chartered Accountant, Mumbai has issued the Audit Report with Unmodified Opinion in respect of the Audited Financial Statements of the Company for the Quarter and Year ended 31<sup>st</sup> March, 2024.

Kindly take the same on your record and oblige.

**FOR, OMEGA INTERACTIVE TECHNOLOGIES LIMITED**

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

**TO THE BOARD OF DIRECTORS OF OMEGA INTERACTIVE TECHNOLOGIES LIMITED**

**Report on the audit of the Financial Results**

**Opinion**

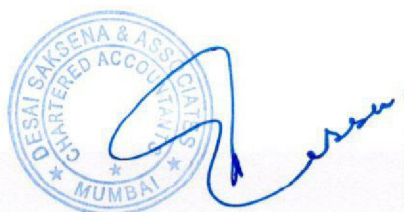
We have audited the accompanying quarterly financial results of **OMEGA INTERACTIVE TECHNOLOGIES LIMITED** (the "Company") for the quarter ended March 31, 2024 and for the year ended March 31, 2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards ("Ind AS") and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter ended March 31, 2024 as well as for the year ended March 31, 2024.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Results* 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 results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





## **Management's Responsibilities for the Financial Results**

The year ended financial results have been prepared on the basis of the audited annual financial statements. The quarterly financial results are derived figures between the audited figures in respect of the year ended March 31, 2024 and the published year-to-date figures up to December 31, 2023, being the date of the end of the third quarter of the current financial year, which were subject to limited review.

The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act read with relevant rules issued 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 appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

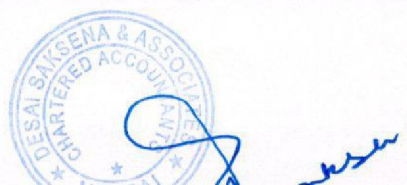
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the 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 is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment 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 procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.





The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirement specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence 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 the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any 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 on our independence, and where applicable, related safeguards.

### **Other Matter**

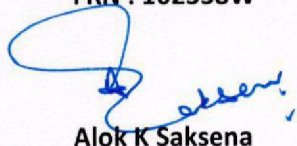
The Financial results includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31,





2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to a limited review by us, as required under the Listing Regulations.

**For Desai Saksena & Associates**  
**Chartered Accountants**  
**FRN : 102358W**



**Alok K Saksena**

**Partner**

**Membership No.: 035170**

**UDIN : 24035170BKARRJ9466**



**Place : Mumbai**

**Date : 26<sup>th</sup> July, 2024**



**OMEGA INTERACTIVE TECHNOLOGIES LIMITED**

CIN: L67120MH1994PLC077214

Registered Office:-E-308, Crystal Plaza, New Link Road, Opp. Infinity Mall, Andheri (West), Andheri, Mumbai, Maharashtra, India, 400053  
STATEMENT OF AUDITED FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

(Rs in Lacs)

Particulars	Quarter Ended			For The year ended	
	31.03.2024 (Audited)	31.12.2023 (Un-Audited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
<b>Income:</b>					
Revenue from Operations	9.00	-	9.69	9.00	19.08
Other income	5.38	-	1.39	5.31	5.26
<b>Total income (A)</b>	<b>14.38</b>	<b>-</b>	<b>11.08</b>	<b>14.31</b>	<b>24.34</b>
<b>Expenses:</b>					
Employee benefit expense	0.25	1.98	1.83	5.30	10.60
Finance costs	1.35	0.00	-	1.37	0.03
Other expenses	-	9.02	1.65	16.44	6.10
<b>Total expenses (B)</b>	<b>1.60</b>	<b>11.00</b>	<b>3.48</b>	<b>23.11</b>	<b>16.73</b>
<b>Profit before tax for the year (C) = (A-B)</b>	<b>12.78</b>	<b>(11.00)</b>	<b>7.60</b>	<b>(8.80)</b>	<b>7.61</b>
<b>Tax expense:</b>					
(i) Current tax	-	-	1.92	-	1.92
(ii) Less : Adjustment of tax for earlier years	-	-	0.01	-	0.01
<b>Total tax expense (D)</b>	<b>-</b>	<b>-</b>	<b>1.93</b>	<b>-</b>	<b>1.93</b>
<b>Other comprehensive Income (after Tax)</b>					
A) Items that will not be reclassified to profit and loss	-	-	-	-	-
Income Tax on above	-	-	-	-	-
B) Items that will be reclassified to profit and loss	-	-	-	-	-
Income tax on above	-	-	-	-	-
<b>Total Other Comprehensive Income (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income for the period comprising Net Profit/ (Loss) for the period &amp; Other Comprehensive Income</b>	<b>12.78</b>	<b>(11.00)</b>	<b>5.67</b>	<b>(8.80)</b>	<b>5.68</b>
<b>Paid-up equity share capital (Face Value: Rs. 10/- each )</b>	<b>50.00</b>	<b>50.00</b>	<b>50.00</b>	<b>50.00</b>	<b>50.00</b>
<b>Earnings per equity share (in ₹)</b>					
Basic	2.56	(2.20)	1.13	(1.76)	1.14
Diluted	2.56	(2.20)	1.13	(1.76)	1.14

For and on behalf of the Board of Directors of  
Omega Interactive Technologies Limited

Arun Kumar  
Additional Director  
DIN:- 09055964

Place: Mumbai  
Date: July 26, 2024

**OMEGA INTERACTIVE TECHNOLOGIES LIMITED**

**CIN: L67120MH1994PLC077214**

**Notes to Financial Statement Results**

- i. The above audited financial results for the quarter ended 31st March, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of Omega Interactive Technologies Limited ("the Company") in their meeting held on 22nd July, 2024.
- ii. The above audited Financial Results for the quarter year ended on 31st March, 2024 are prepared in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies Accounting) Rules, 2014 as amended and other recognized accounting practices and policies, as applicable.
- iii. During the current reporting period the company has received money against share warrents. As at March 31, 2024 the company has not issued any equity shares against the share warrents to warrant holders.
- iv. EPS for the respective periods have been calculated based on the weighted average number of shares outstanding for the said periods.
- v. The company is engaged in the business of software services including development of softwares and therefore there is only one reportable operating segment. Hence, disclosures required by Indian Accounting Standard - 108 'Operating Segment' are not applicable to the company.
- vi. The figures of the previous period have been re-grouped or rearranged, wherever considered necessary.

**For and on behalf of the Board of Directors of  
Omega Interactive Technologies Limited**

**Place: Mumbai  
Date: July 26, 2024**

**Arun Kumar  
Additional Director  
DIN:- 09055964**



**OMEGA INTERACTIVE TECHNOLOGIES LIMITED**  
**CIN: L67120MH1994PLC077214**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2024**

(Rs in Lacs)

Particulars	As at March 31, 2024	As at March 31, 2023
<b>I. ASSETS</b>		
<b>Non-current assets</b>		
(a) Financial assets		
(i) Other financial assets	60.00	60.00
<b>Total non-current assets</b>	<b>60.00</b>	<b>60.00</b>
<b>Current assets</b>		
(a) Financial assets		
(i) Trade receivables	14.79	7.84
(ii) Cash and cash equivalents	272.22	18.74
(iii) Bank balance other than disclosed in Note 11 above	436.02	-
(iv) Loans	2,077.06	1.13
(b) Other current assets	1.43	0.04
<b>Total current assets</b>	<b>2,801.52</b>	<b>27.75</b>
<b>TOTAL ASSETS</b>	<b>2,861.52</b>	<b>87.75</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	50.00	50.00
(b) Other equity	1,400.64	36.59
<b>Total equity</b>	<b>1,450.64</b>	<b>86.59</b>
<b>Liabilities</b>		
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	1,408.87	-
(ii) Other financial liabilities	-	0.13
(b) Other current liabilities	0.02	0.00
(c) Current Tax Liabilities	-	1.02
(d) Provisions	1.99	-
<b>Total current liabilities</b>	<b>1,410.88</b>	<b>1.16</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,861.52</b>	<b>87.75</b>

For and on behalf of the Board of Directors of  
Omega Interactive Technologies Private Limited

Arun Kumar  
Additional Director  
DIN:- 09055964

Place: Mumbai  
Date: July 26, 2024

**OMEGA INTERACTIVE TECHNOLOGIES LIMITED**  
**CIN: L67120MH1994PLC077214**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024**

(Rs in Lacs)

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
<b>A. Cash flow from operating activities</b>		
Profit before tax	(8.80)	7.61
<b>Adjustments to reconcile profit before tax to net cash flows:</b>		
Interest income	(5.31)	(5.15)
Finance cost	1.37	-
<b>Operating profit before changes in working capital</b>	<b>(12.74)</b>	<b>2.46</b>
<b>Working capital adjustments:</b>		
(Increase) / decrease in Other Non current assets	(2,075.93)	1.83
(Increase) / decrease in trade receivables	(6.95)	(7.84)
(Increase) / decrease in other assets	(1.39)	(0.74)
Increase / (decrease) in other financial liabilities	(0.13)	0.02
Increase / (decrease) in provisions	1.99	-
Increase / (decrease) in other current liabilities	(1.01)	(0.01)
<b>Cash generated from operating activities (before tax)</b>	<b>(2,096.16)</b>	<b>(4.28)</b>
Net income tax (paid)/ Net Income tax refund (including interest on refund)	-	(0.90)
<b>Net cash flows from operating activities (A)</b>	<b>(2,096.16)</b>	<b>(5.18)</b>
<b>B. Cash flow from investing activities</b>		
Loans to others	-	10.20
Interest received	5.31	5.15
<b>Net cash flows from investing activities (B)</b>	<b>5.31</b>	<b>15.35</b>
<b>C. Cash flow from financing activities</b>		
Proceeds from issue of share warrents	936.83	-
Proceeds from Borrowings	1,408.87	-
Finance Cost Paid	(1.37)	-
<b>Net cash used in financing activities (C)</b>	<b>2,344.33</b>	<b>-</b>
Net increase / (decrease) in cash and cash equivalents (A+B+C)	253.48	10.17
Cash and cash equivalents at the beginning of year	18.74	8.57
<b>Cash and cash equivalents at the end of year</b>	<b>272.22</b>	<b>18.74</b>
<b>Particulars</b>	<b>For the year ended March 31, 2024</b>	<b>For the year ended March 31, 2023</b>
<b>Cash and cash equivalents comprise of</b>		
Cash in Hand	0.06	0.04
Balance with bank in current account	272.15	18.70
<b>Total</b>	<b>272.22</b>	<b>18.74</b>

For and on behalf of the Board of Directors of  
Omega Interactive Technologies Limited

Arun Kumar  
Additional Director  
DIN:- 09055964

Place: Mumbai  
Date: July 26, 2024