

OMEGA

AG-SEEDS (PUNJAB) LIMITED

November 11, 2024

To
Head - Listing Compliance,
BSE Limited,
P.J. Tower, Dalal Street,
Fort Mumbai-400 001
Ref: Scrip Code: BSE: 519479.

Subject: Submission of Unaudited Standalone Financial Results along with Auditors' Report for the quarter ended 30th September, 2024

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are attaching herewith the Unaudited Standalone Financial Results along with Limited Review Report of the Statutory Auditors of the company, PPKG & Co Chartered Accountants for the quarter and Half Year ended 30th September, 2024.

The Financial Results are also available on the website of the Company at www.omegaagseeds.co.in and on the website of BSE www.bseindia.com.

The Board Meeting commenced at 12:00 PM and concluded at 12:45 PM.

Kindly take the above information on record and oblige.

For and on behalf of
OMEGA AG SEEDS PUNJAB LIMITED

Nisha Chowdhary
Company Secretary & Compliance Officer

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AG-SEEDS (PUNJAB) LIMITED

Statement of Financial Results for the Quarter and Half Year ended 30th Sep 2024

(RS. IN LAKHS)

S.No.	Particulars	Quarter ended			Half year ended		Year Ended
		30/09/2024 (unaudited)	30/06/2024 (unaudited)	30/09/2023 (unaudited)	30/09/2024 (unaudited)	30/09/2023 (unaudited)	31/03/2024 (Audited)
1	Income						
I	Revenue from operations	-	-	-	-	-	-
II	Other income	-	1.50	-	1.50	-	-
	Total Revenue (I+II)	-	1.50	-	1.50	-	-
II	Expenses						
	Cost of materials consumed	-	-	-	-	-	-
	Change of Inventory	-	-	-	-	-	-
	Employee benefits expense	0.75	0.42	1.50	1.17	3.00	6.00
	Finance costs	-	-	-	-	-	-
	Depreciation and amortization expense	-	-	-	-	-	-
	Other expenses	15.71	1.38	2.95	17.09	5.95	11.47
	Total expenses	16.46	1.80	4.45	18.26	8.95	17.47
III	Profit before Exceptional items and tax	(16.46)	(0.30)	(4.45)	(16.76)	(8.95)	(17.47)
	Exceptional Items						
	Profit / (Loss) before tax	(16.46)	(0.30)	(4.45)	(16.76)	(8.95)	(17.47)
IV	Tax expense:						
	Current tax						
	Deferred tax						
	Profit/(loss) for the period from continuing operations	-	-	-	-	-	-
	Profit/(loss) from discontinued operations						
	Tax expense of discontinued operations						
	Profit/(loss) from Discontinued operations (After tax)						
V	Profit/(loss) for the year	(16.46)	(0.30)	(4.45)	(16.76)	(8.95)	(17.47)
	Other Comprehensive Income						
	A (i) Items that will not be reclassified to Profit or Loss						
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss						
	B (i) Items that will be reclassified to Profit or Loss						
	(ii) Income tax relating to items that will be reclassified to Profit or Loss						
	Total Comprehensive Income for the period (Comprising Profit / (Loss)) and Other Comprehensive Income for the period)						
VI	Earnings per Equity Share - Basic and Diluted	(0.21)	(0.00)	(0.06)	(0.21)	(0.11)	(0.22)

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Notes to Accounts:

1. The above unaudited financial results of OMEGA AG SEEDS PUNJAB LIMITED for the Quarter ended 30th September 2024 as reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 11th November, 2024. The Statutory Auditors of the Company have carried out a Limited Review on standalone financial results and expressed an unmodified conclusion thereon.
2. The Financial results have been prepared in accordance with applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 read with (Indian Accounting Standard) Rules, 20105 (Ind AS), and other accounting principles generally accepted in India and guidelines issued by Securities and Exchange Board of India (SEBI).
3. The Company operates in single segment. Accordingly, disclosures under Indian Accounting Standards (Ind AS) 108 on operating segments are not applicable to the Company.
4. Previous period figures have been reclassified and regrouped wherever considered necessary to confirm to the current period figures.

Date: 11th November 2024

for Omega AG Seeds Punjab Limited

Place: Hyderabad

Nisha Chowdhary
Company Secretary & Compliance Officer

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AG-SEEDS (PUNJAB) LIMITED

Statement of Assets and Liabilities as at 30th September, 2024

Particulars	Notes	(Rs. In lakhs)	
		As at 30 September, 2024 Unaudited	As at 31 March, 2024 Audited
I.ASSETS			
(1) Non Current Assets			
(a) Property, Plant and Equipment			
(b) Capital Work-In-Progress			
(c) Intangible Assets			
(d) Financial Assets			
(i) Non-Current Investments	3	1.15	1.15
(ii) Trade and Other Receivables			
(iii) Long Term Loans and Advances	4	20	
(d) Deferred Tax Assets (Net)			
(e) Other Non-Current Assets			
Non-Current Assets		21.15	1.15
(2) Current Assets			
(a) Inventories			
(b) Financial Assets			
(i) Investments			
(ii) Trade and Other Receivables			
(iii) Cash and Cash Equivalents	5	0.88	1.00
(iv) Short Term Loans and Advances			
(c) Other Current Assets	6	3.33	2.86
Current Assets		4.21	3.86
Total Assets		25.36	5.01
I. EQUITY AND LIABILITIES			
(1) Equity			
(a) Share Capital	7	790.40	790.40
(b) Other Equity	8	-868.42	-851.66
(c) Share warrants application money pending allotment			
Equity		-78.02	-61.26
(2) Non Current Liabilities			
(a) Financial Liabilities			
(i) Long Term Borrowings			
(b) Provisions			
(c) Deferred Tax Liabilities (Net)			
(d) Other Non-current Liabilities			
Non-Current Liabilities		0.00	0.00
(3) Current Liabilities			
(a) Financial Liabilities			
(i) Short term Borrowings	9	35.66	
(ii) Other Financial Liabilities			
(iii) Trade Payables	10	1.94	-
- Micro and small enterprises			
- Other than micro and small enterprises			
(b) Short Term Provisions			
(c) Other Current Liabilities	11	65.78	66.28
Current Liabilities		103.38	66.28
Total Liabilities		25.36	5.01

Date: 11th November 2024

for Omega AG Seeds Punjab Limited

Place: Hyderabad

Nisha Chowdhary
Company Secretary & Compliance Officer

Reg Office: Sy. No. 115, Brig Sayeed, Hanumanji Colony, Bowenpally, Picket, Hyderabad – 500009
CIN: L01119TG1992PLC082816

GSTIN: 36AAACO7188E1ZA

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AG-SEEDS (PUNJAB) LIMITED

Cash Flow Statement for the Half Year ended 30 September 2024

(Rs in lakhs)

PARTICULARS	As at September 30, 2024 Unaudited	As at Mar 31, 2024 Audited
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit as per Profit & Loss A/c	-16.76	-17.47
Adjustment for:		
Depreciation		
Finance cost incurred	-	-
Other comprehensive income		
Net Operating Profit Before Working Capital	-16.76	-17.47
Changes		
Adjustment for:		
Trade & Other Receivables		
Changes in inventory		
Other Current Assets	-0.47	-2.860
Trade Payables	1.94	
Other Financial liabilities		
Other current liabilities	-0.50	20.34
Provisions		
Net Cash from Operating Activities	-15.781	-0.01
Direct taxes paid	-	-
Net Cash from Operating Activities	-15.781	0.000
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets		
Net Cash from Investing Activities	-	-
C) CASH FLOW FROM FINANCING ACTIVITIES		
From Bank Borrowings		
Proceeds from long/short term borrowings	35.66	
Finance cost incurred	-20.00	-
Net Cash from Financing Activities	15.66	-
Net Increase in Cash & Cash Equivalents	-0.12	-0.05
Add : Opening Cash & Cash Equivalents	1.00	1.00
Cash and Cash equivalents at the end of the year	0.88	1.00

Date: 11th November 2024

for Omega AG Seeds Punjab Limited

Place: Hyderabad

Nisha Chowdhary
Company Secretary & Compliance Officer

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

To,
The Board of Directors,
Omega AG Seeds Punjab Limited
Hyderabad

We have reviewed the accompanying Statement of unaudited financial results of Omega AG Seeds Punjab Limited (the "Company") for the quarter and six months ended September 30th 2024(the "Statement") attached herewith, being submitted by the Company, pursuant to the requirements of Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the Listing Regulations").

This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed necessary procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Based on our review conducted as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For PPKG And CO
Chartered Accountants
FRN: 0009655S



Giridhari Lal Toshniwal
GIRIDHARI LAL TOSHNIWAL

(Partner)
M.No-205140

Udin No: 24205140BKALOC1724.

Place: Hyderabad
Date: 11/11/2024