

AUDIT REPORT

FOR THE ACCOUNTING YEAR

2025 - 2026

OF

OMEGA AG SEEDS PUNJAB **LIMITED**

SY NO. 115, BRIG SAYEED, HANUMANJI COLONY,
BOWENPALLY, PICKET, HYDERABAD,
SECUNDERABAD, TELANGANA, INDIA, 500009

BY
AUDITORS :

PPKG AND CO **CHARTERED ACCOUNTANTS**

5-8-352, 701, 7th FLOOR, RAGHAVA RATNA
TOWERS, NEAR MEDWIN HOSPITAL, ABIDS,
HYDERABAD-500001, TELANGANA

INDEPENDENT AUDITOR'S REPORT

TO
THE MEMBERS OF
OMEGA AG SEEDS PUNJAB LIMITED.
HYDERABAD

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Standalone Financial Statements of M/s **OMEGA AG SEEDS PUNJAB LIMITED** ("the Company"), which comprise the balance sheet as at 31st March, 2026, and the statement of profit and loss, Statement of changes in Equity and Statement of cash flow for the year ended, and notes to the standalone Financial Statements, including a summary of significant accounting policies and other explanatory information [hereinafter referred to as "Standalone Financial Statements"].

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act and accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its Profit, (changes in equity) and its cash flow statement for the year ended on that date.

Basis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing (SA's) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 Standalone Financial Statements under the provisions of the Companies Act, 2013 and the Rules defined 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.

"Information Other than the Financial Statements and Auditor's Report Thereon"

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's report but does not include the Financial Statements and our auditor's report thereon.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Key Audit Matters

Key Audit Matters are those matter that, in our professional judgement, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. During the year under consideration, we have no Key Audit Matters to report.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, State of affairs, Profit/loss (including other comprehensive income) Change in Equity and Cash Flow of the company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act, read with Rules defined there under. 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 Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the Board of Directors is 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.

Those Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements, 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 Statements.

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 Statements, 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system with reference to the Standalone Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the Management's 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 Standalone Financial Statements 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 Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in:
 - 1) Planning the scope of our audit work and in evaluating the results of our work; and
 - 2) To evaluate the effect of any identified misstatements in the Standalone Financial Statements.
- 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.

Report on Other Legal and Regulatory Requirements

- 1 As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure-A" statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- 2 As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company, so far as it appears from our examination of those books.
 - (c) The Balance Sheet, the Statement of Profit and Loss and cash flow statement dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - (e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164(2) of the Act.
 - (f) According to information and explanations given to us together with our audit examination, reporting with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls we give in Annexure-B to the extent applicable.

- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- I. The Company does not have any pending litigations which would impact its financial position.
 - II. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - III. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - IV. a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

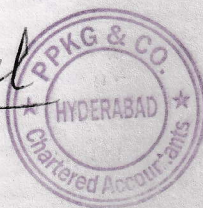
b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

c) Based on such audit procedures that the auditor has considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
 - V. No Dividend has been declared or paid during the year by the company, hence provisions of section 123 of the Companies Act, 2013, are not applicable.
 - VI. Based on our examination, which included test checks, the Company has accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software's. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

For PPKG & Co
Chartered Accountants
Firm's Registration No. 09655S

Girdhari Lal Toshniwal

Girdhari Lal Toshniwal
Partner
Membership No. 205140
UDIN: 26205140SDTWZV9516



Date: 14/05/2026
Place: Hyderabad

**Annexure-A to the Independent Auditor's Report
of even date to the Members of M/s Omega AG Seeds Punjab Limited, on the Financial
Statements for the Year ended March 31, 2026**

Based on the audit procedures performed for the purpose of reporting a true and fair view on the Financial Statements of the Company and taking into consideration the information and explanations given to us and the Books of Accounts and other records examined by us in the normal course of Audit, and to the best of our knowledge and belief, we report that:

- (i) The company does not have any fixed assets; therefore, this clause is not applicable.
- (ii) The company does not have inventory on the reporting date; therefore, this clause is not applicable.
- (iii) The Company has not granted any Loans, secured or unsecured, to any Companies, Firms, Limited Liability Partnerships or other parties, but the company has granted advances against the professional services.
- (iv) The Company has not entered into any transaction covered under Section 185 and Section 186 of the Act in respect of Guarantees and Security.
- (v) In our opinion, the Company has not accepted any Deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vi) As informed to us that the provisions of Section 148 are not applicable to the Company.
- (vii)
 - a. In our opinion, the Company has been regular in depositing undisputed statutory dues, including Goods and Services Tax, Income Tax, Sales Tax, Duty of Custom, Cess and other material statutory dues applicable to it with the appropriate authorities. There were no undisputed amounts payable in respect of Goods and Service Tax, Income Tax, Sales Tax, duty of Custom, duty of Excise, Cess and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they become payable. However as per the information provided by the management, Provident Fund and Employees' State Insurance is not applicable to the company for the current year.
 - b. There is no Dues outstanding in respect of Income Tax, Sales Tax, Service Tax, Duty of Customs on account of disputes.
 - c. According to the information and explanations given to us, the dues in respect of Sales Tax, Income tax, Custom Duties, Wealth Tax, Excise Duty and Cess that have been deposited with the appropriate authorities except in cases where there is a dispute.
- (viii) All the transactions recorded in the books of account have been disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961). There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as Income during the year in the Tax Assessments under the Income Tax Act, 1961 (43 of 1961).
- (ix) The company does not have any borrowing from Banks or any Financial Institution as on the reporting date, accordingly this clause is not applicable.
- (x) The Company has not raised the funds by way of Initial Public Offer during the reporting period.
- (xi)
 - a. According to the information and explanations given to us, no material fraud by the Company or by its officers or employees has been noticed or reported during the course of Audit.
 - b. No Report under sub-section (12) of section 143 of the Companies Act has been filed by the Auditors in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government.
 - c. No Whistle Blowers Complaints were received during the year under review. As represented to us by the Management, no Whistle Blowers Complaints were received during the year under review.
- (xii) In our opinion, the Company is not a Nidhi Company, and accordingly, provisions of Clause 3(xii) of the Order are not applicable.

- (xiii) In our opinion, the Company is in compliance with Sections 177 and 188 of the Companies Act, 2013, with respect to applicable transactions with related parties, and the requisite details have been disclosed in the Financial Statements.
- (xiv) As per the information provided to us, the company does not have an adequate Internal Audit System.
- (xv) In our opinion, the Company has not entered in any non-cash transactions with the Directors or persons connected with them covered under Section 192 of the Act. Accordingly, the provisions of Clause 3(xv) of the order are not applicable.
- (xvi) a. According to the information and explanation given to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934 and the Company has not conducted any NBFC Company during the year.
b. The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.
- (xvii) The Company has not incurred cash losses in the Financial Year and in the immediately preceding Financial Year.
- (xviii) There has been no resignation of Statutory Auditors during the Financial year 2025-26.
- (xix) On the basis of the Financial Ratios, ageing and expected dates of realization of Financial Assets and payment of Financial Liabilities, other information accompanying the Financial Statements, the Auditor's knowledge of the Board of Directors and the Management's plans, the Auditor is of the opinion that no material uncertainty exists as on the date of the Audit Report and that the Company is capable of meeting its Liabilities existing at the Date of Balance Sheet, as and when they fall due within a period of one year from the Balance Sheet Date. We however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- (xx) The Company is not liable to contribute under Section 135 of the Companies Act, 2013. Accordingly, the provisions of Clause 3(xx) of the order are not applicable.
- (xxi) In our opinion and according to the information and explanations given to us, Company does not have any subsidiaries; associates and joint venture Therefore this clause is not applicable

For PPKG & Co
Chartered Accountants
Firm's Registration No. 09655S

Girdhari Lal Toshniwal

Girdhari Lal Toshniwal
Partner
Membership No. 205140
UDIN: 26205140SDTWZV9516



Date: 14/05/2026
Place: Hyderabad

ANNEXURE - B TO THE AUDITORS' REPORT

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **OMEGA AG SEEDS PUNJAB LIMITED**. ("The Company") as of 31 March 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in

accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For PPKG AND CO
Chartered Accountants
F.R.No.09655S

Girdhari Lal Toshniwal

GIRDHARI LAL TOSHNIWAL
(Partner)
M.No-205140



Place: HYDERABAD
Date: 14/05/2026

NAME OF ASSESSEE : OMEGA AG SEEDS PUNJAB LIMITED
PAN : AAACO7188E
OFFICE ADDRESS : SY NO 115, BRIG SAYEED,, HANUMANJI COLONY, BOWENPALLY, HYDERABAD, TELANGANA-500009
STATUS : PUB INT **ASSESSMENT YEAR** : 2026 - 2027
WARD NO : **FINANCIAL YEAR** : 2025 - 2026
D.O.I. : 24/11/1992
EMAIL ADDRESS : info@omegaagseeds.com
STOCK VALUATION METHOD : COST OR NET REALISABLE VALUE WHICHEVER IS LOWER
METHOD OF ACCOUNTING : MERCANTILE SYSTEM
NAME OF BANK : ICICI BANK
IFSC CODE : ICIC0006308
ADDRESS : KHARKHANA
ACCOUNT NO. : 777705272829
OPTED FOR TAXATION U/S : YES
115BAA
RETURN : ORIGINAL
IMPORT DATE : AIS : 09-05-2026 03:16 PM TIS : 09-05-2026 03:16 PM 26AS : 09-05-2026 03:15 PM
COMPUTATION DATE : 12-05-2026 12:25 PM

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS OR PROFESSION

35,18,901

OMEGA AG SEEDS

PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT
 ADD : DISALLOWED U/S 40

34,96,401
 22,500
35,18,901

BROUGHT FORWARD LOSSES SET-OFF

BUSINESS LOSSES FOR THE A.Y. 2021-22

-35,18,901

GROSS TOTAL INCOME

NIL

TOTAL INCOME

NIL

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. NIL

NIL

TAX PAYABLE

NIL

LOSSES TABLE

A.Y.	HEAD	LOSSES		
		BROUGHT FORWARD	SET-OFF	CARRIED FORWARD
2021-22	Ordinary Business	7,80,46,934	35,18,901	7,45,28,033
2021-22	Unabsorbed Depreciation	47,929	-	47,929
2022-23	Ordinary Business	7,47,632	-	7,47,632
2023-24	Ordinary Business	27,85,771	-	27,85,771
2024-25	Ordinary Business	17,47,485	-	17,47,485

ALLOWED/DISALLOWED U/S 40

Particulars	Assessment Year	Disallowed Amount (Rs.)	Allowed Amount (Rs.)	Balance Amount (Rs.)
194 J	2025-26	55,803	-	55,803
194 J	2025-26	15,000	-	15,000
194 J - Audit Fees No Tds	2025-27	22,500	-	22,500
Total		93,303	-	93,303

OMEGA AG SEEDS PUNJAB LIMITED
Statement of Assets and Liabilities as at 31st March 2026

Particulars	Notes	As at 31st March, 2026, Audited	As at 31st March, 2025, 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			
(ii) Trade and Other Receivables			
(iii) Other financial assets			
(d) Deferred Tax Assets (Net)			
(e) Other Non-Current Assets			
Non-Current Assets		-	-
(2) Current Assets			
(a) Inventories			
(b) Financial Assets			
(i) Investments			
(ii) Trade and Other Receivables	3	83.18	-
(iii) Cash and Cash Equivalents	4	1.06	0.99
(iv) Other financial assets	5	-	31.00
(c) Other Current Assets	6	7.56	6.44
Current Assets		91.81	38.43
Total Assets		91.81	38.43
I. EQUITY AND LIABILITIES			
(1) Equity			
(a) Share Capital	7	790.40	790.40
(b) Other Equity	8	-782.09	-817.06
Equity		8.31	-26.66
(2) Non Current Liabilities			
(a) Financial Liabilities			
(i) Long Term Borrowings	9a	50.65	-
(ii)Loans(Liability)			
(b) Provisions			
(c) Deferred Tax Liabilities (Net)			
(d) Other Non-current Liabilities			
Non-Current Liabilities		50.65	-
(3) Current Liabilities			
(a) Financial Liabilities			
- Short term Borrowings	9b	2.85	40.75
-Other Financial Liabilities			
(i) Trade Payables			
Micro and small enterprises			
Other than micro and small enterprises	10	24.59	0.94
(b) Other financial liabilities	11	4.98	21.05
(c) Other Current Liabilities	12	0.43	2.35
Current Liabilities		32.85	65.09
Total Liabilities		91.81	38.43

See accompanying notes to the financial statements 1-17
In terms of our attached report of even date
For PPKG AND CO
CHARTERED ACCOUNTANTS
FRN No-096555

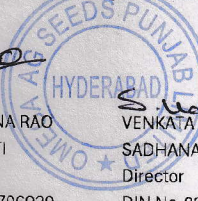
Girdhari Lal Toshniwal
GIRDHARI LAL TOSHWAL
(PARTNER)
M. NO. : 205140
UDIN: 26205140SDTW2V9516



For Omega AG Seeds Punjab Limited

Lakshmana Rao
LAKSHMANA RAO
KONDAVETI
Director
DIN No-07706939

Venkata Rao
VENKATA RAO
SADHANALA
Director
DIN No-02906370



Place : Hyderabad
Date: 14/05/2026

OMEGA AG SEEDS PUNJAB LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st March 2026

(Rs in lakhs)

Particulars	Notes	Year Ended 31st March, 2026, Audited	Year Ended 31st March, 2025,Audited
Income			
Revenue from operations	13	570.86	-
Other income	14	35.00	57.82
Total income		605.86	57.82
Expenses			
Cost of materials consumed			
Purchases of Stock-in-Trade	15	546.44	-
Changes in inventories of finished goods			
Employee benefits expense	16	3.00	2.67
Finance costs		-	-
Depreciation and amortization expense			
Other expenses	17	21.46	20.55
Total expenses		570.90	23.22
Profit before exceptional, extraordinary and prior period items and tax			
Exceptional items		-	-
Profit before extraordinary and prior period items and tax		-	-
Extraordinary Items		-	-
Profit before prior period items and tax		-	-
Prior Period Items		-	-
Profit before tax		34.96	34.61
Tax expense:			
Current tax		-	-
Deferred tax		-	-
Profit/(loss) for the period from continuing operations		34.96	34.61
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)		-	-
Profit/(loss) for the period		34.96	34.61
Earnings per equity share:			
Basic		0.44	0.44
Diluted		0.44	0.44

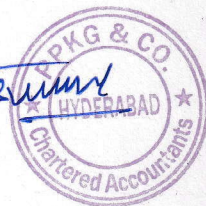
See accompanying notes to the financial statements 1-17

In terms of our attached report of even date

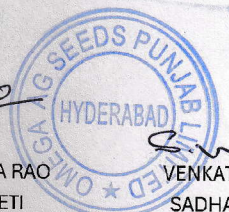
For Omega Ag Seeds Punjab Limited

For PPKG AND CO
 CHARTERED ACCOUNTANTS
 FRN No-096555

Girdhari Lal Toshniwal
 GIRDHARI LAL TOSHWIHAL
 (PARTNER)
 M. NO. : 205140
 UDIN: 26205140SDTWZV9516



Lakshmana Rao
 LAKSHMANA RAO
 KONDAVETI
 Director
 DIN No-07706939



Venkata Rao
 VENKATA RAO
 SADHANALA
 Director
 DIN No-02906370

Place HYDERABAD
 Date 14-05-2026

OMEGA AG SEEDS PUNJAB LIMITED
Cash Flow Statement for the Year Ended 31st March 2026

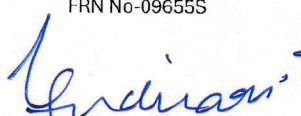
(Rs in lakhs)

PARTICULARS	Year Ended 31 March, 2026 Audited	Year Ended 31 March, 2025 Audited
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit as per Profit & Loss A/c	34.96	34.61
Adjustment for :		
Depreciation		
Finance cost incurred		
Other adjustments related to Non-Current Investments	-	1.15
Other comprehensive income		
Net Operating Profit Before Working Capital	34.96	35.76
Changes		
Adjustment for :		
Trade & Other Receivables	-83.18	-
Changes in inventory		
Other Current Assets	29.88	-3.58
Trade Payables	23.65	0.9
Other Financial liabilities	-16.06	-
Other current liabilities	-1.92	-42.88
Provisions		
Net Cash from Operating Activities	-12.68	-9.76
Direct taxes paid	-	-
Net Cash from Operating Activities	-12.68	-9.76
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 short term borrowings- Current	-37.9	-31.0
Proceeds from long term borrowings Current	50.65	40.7
Finance cost incurred		
Net Cash from Financing Activities	12.75	9.70
Net Increase in Cash & Cash Equivalents	0.07	-0.01
Add : Opening Cash & Cash Equivalents	0.99	1.000
Cash and Cash equivalents at the end of the year	1.06	0.99

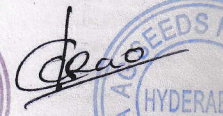
In terms of our attached report of even date

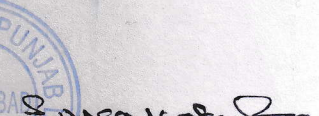
For PPKG AND CO
 CHARTERED ACCOUNTANTS
 FRN No-09655S

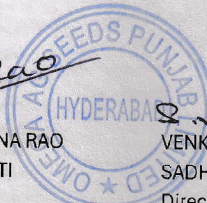
For Omega Ag Seeds Punjab Limited


 GIRDHARI LAL TOSHNIWAL
 (PARTNER)
 M. NO. : 205140
 UDIN: 26205140SDTWZV9516




 LAKSHMANA RAO
 KONDAVETI
 Director
 (DIN No-07706939)


 VENKATA RAO
 SADHANALA
 Director
 (DIN No-02906370)



Place: Hyderabad
 Date: 14/05/2026

Notes on Financial Statements for the Financial year ended on March 31, 2026

1. Corporate information

The company is a public limited company incorporated under Companies Act, 1956 and domiciled in India bearing CIN: L01119TG1992PLC082816 and having registered Sy.No.115, Hanumanji Colony, Brig Sayeed Road, Bowenpally, Secunderabad, Telangana, 500009, India. Its shares are listed on the BSE Limited. The Company is engaged in the business of IT & ITES services.

2. Implementation of Ind As

All applicable Ind AS have been applied consistently and retrospectively wherever required. The resulting difference between the carrying amounts of the assets and liabilities in the standalone financial statements under both Ind AS and Indian GAAP as of the transition date have been recognized directly in equity at the transition date.

3. Basis of Preparation and Significant Accounting policies

3.1 (a) Basis of preparation of financial statements and measurement.

The standalone financial statement has been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016 and other relevant provisions of the Act.

These financial statements have been prepared to comply in all material respects with the Accounting Standards notified by Companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies Act, 1956/2013 read together with paragraph 7 of the Companies (Accounts) Rules, 2014 (Indian GAAP). The financial statements have been prepared under the historical cost convention on an accrual basis and going concern basis. The accounting policies that have been consistently applied by the company are consistent with those used in the previous year.

(b) Functional and Presentation Currency

The Financial Statements are prepared in Indian Rupees ("INR") which is the Company's Functional Currency for its Operations. All Financial Information presented in INR has been rounded to the nearest 'lakhs', unless stated otherwise.

3.2 Use of estimates

The preparation of Financial Statements in conformity with the Ind AS requires the Management to make estimates, judgements, and assumptions that affect the reported amounts of revenue, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period.

Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcome requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3.3 Significant Accounting Policies

(a) Revenue Recognition

- i. Revenue is recognized when the significant risks and rewards of ownership have been transferred to the customers. Revenue is measured net of returns, trade discounts and volume rebates. The timing of the transfer of risks and rewards varies depending on the individual terms of the sales agreement.
- ii. Revenues from contracts priced on a time and material basis are recognized when services are rendered and related costs are incurred.
- iii. Revenues from turnkey contracts, which are generally time bound fixed price contracts, are

recognised over the life of the contract using the proportionate completion method, with contract costs determining the degree of completion. Foreseeable losses on such contracts are recognised when probable.

- iv. Revenues from maintenance contracts are recognised pro-rata over the period of the contract.
- v. Revenue from sale of goods will be recognized when the delivery of goods has happened, and ownership is transferred to buyer.
- vi. Interest income is recognized on the accrual basis using transactional interest rates.

(b) Property, Plant and Equipment (PPE)

- i. All fixed assets are stated at cost of acquisition or construction less accumulated depreciation.
- ii. Recognition and measurement: Normally Property, plant and equipment are measured at cost less accumulated depreciation and impairment losses, if any. Cost includes expenditures directly attributable to the acquisition of the asset. The Company has elected to apply the optional exemption to use this previous GAAP value as deemed cost on 1 April 2017, the date of transition.
- iii. Depreciation has not been provided on straight line method based on life assigned to each asset in accordance with Schedule II of the Companies Act 2013.

(c) Borrowing cost

Borrowing costs attributable to the acquisition/construction of qualifying assets are capitalized and form part of the cost of the qualifying assets. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue as an expense.

(d) Income Tax

Current Tax is determined as the amount of tax payable in respect of taxable income for the period. Deferred Tax is recognized, on timing differences, being the difference between taxable Income and accounting Income that originates in one period and are capable of reversal in one or more subsequent periods. Deferred Tax assets are recognized subject to the consideration of prudence. The tax rates and laws that have been enacted or substantively enacted as of the balance sheet date are applied.

(e) Inventories

Inventories are measured at lower of cost and net realizable value after providing for obsolescence, if any. Cost of inventories comprises of cost of purchase, cost of conversion and other cost including manufacturing overheads incurred in bringing them to their respective present location and condition. Cost of raw materials, work-in-progress, packing materials, trading and other products are determined on first-in-first-out basis.

(f) Deferred Revenue Expenditure

Expenditure incurred on advertisement and other expenses for promotion of new products and recruitment of key personnel is amortized over a period of five years, having due regard to the nature of expenses and the benefit that may be derived there from. Expenditure on routine product advertisement and personnel recruitment is expensed off to profit & loss account in the year in which it is incurred.

(g) Cash and cash equivalents

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short-term deposits with banks with an original maturity of three months or less.

(h) Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

(i) Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost. Gains and losses are recognised in profit and loss when the liabilities are derecognized. This category generally applies to interest-bearing loans and borrowings.

(j) Foreign currency transactions

Transactions arising in foreign currency during the year are recorded at average rates closely approximating those ruling at the transaction dates. Current Assets and Current Liabilities, denominated in foreign currency, are translated at the exchange rate prevalent at the date of the Balance Sheet. Exchange differences arising on foreign currency transactions/translations are recognized as income or expense in the Profit & Loss Account, except those relating to the acquisition of fixed assets, which are adjusted against the cost of the assets.

(k) Leases

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item, are classified as operating leases. Operating lease payments are recognized as an expense in the Statement of Profit and Loss on a Straight – line basis over the lease term.

(l) Employee benefits

All Employee Benefits payable for rendering the service such as Salaries, Wages etc. and the expected cost of ex-gratia are recognised in the period in which the employee renders the related service. A Liability is recognised for the amount expected to be paid when there is a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

(m) Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised when the Company has a Present Obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Contingent Liability is disclosed in case of a present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation or where no reliable estimate is possible. Contingent Liabilities are not recognised in Financial Statements but are disclosed in the Notes to Accounts. Contingent Asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity. Contingent Assets are not recognised in Financial Statements and are disclosed in the Notes when it is virtually certain that economic benefits will inflow to the Company.

(n) Earnings per share (EPS)

Basic EPS is computed using the weighted average number of equity shares outstanding during the period. Diluted EPS is computed using the weighted average number of equity and dilutive equity equivalent shares outstanding during the period except where the results would be anti-dilutive.

Notes to the Standalone Financial Statements

For the year ended March 31, 2026

(All Amounts are in Rs.Lakhs, except share data and per share data, unless otherwise stated)

3 Trade Receivables

Particulars	As at 31 March 2026	As at 31 March 2025
Unsecured Considered good	83.18	-
Less: Provision for bad and doubtful debts	-	-
Total Current Trade receivables	83.18	-

Trade Receivables ageing schedule as at 31 March 2026:

Particulars	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	83.18	-	-	-	-	83.18
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables– considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-
Total	83.18	-	-	-	-	83.18
Less: Allowance	-	-	-	-	-	-
Total Trade receivables	83.18	-	-	-	-	83.18

Trade Receivables ageing schedule as at 31 March 2025:

Particulars	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	-	-	-	-	-	-
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables– considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-
Total	-	-	-	-	-	-
Less: Allowance	-	-	-	-	-	-
Total Trade receivables	-	-	-	-	-	-

4 Cash and cash equivalents

Particulars	As at 31 March 2026	As at 31 March 2025
Balance with Banks		
- in current accounts	0.18	0.11
Cash on hand	0.88	0.88
	1.06	0.99

5 Other financial assets

Particulars	As at 31 March 2026	As at 31 March 2025
(a) Current		
Commission Receivable	-	-
Others	-	31.00
	-	31.00

6 Other assets

Particulars	As at 31 March 2026	As at 31 March 2025
(a) Current		
Balance with government authorities	7.56	6.44
	7.56	6.44

7 Equity share capital

Particulars	As at 31 March 2026	As at 31 March 2025
Authorised		
2,50,00,000(2,50,00,000) Equity Shares Capital of Rs 10/- Par value	2,500	2,500
Issued, subscribed and fully paid-up		
79,04,000(79,04,000) Equity Shares Capital of Rs. 10/- Par Value	790.40	790.40
	790.40	790.40

(i) Reconciliation of the shares outstanding at the beginning and at the end of the reporting year

Particulars	As at 31 March 2026		As at 31 March 2025	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the year	79,04,000	7,90,40,000	79,04,000	7,90,40,000
Issued during the year	-	-	-	-
Balance at the end of the year	79,04,000	7,90,40,000	79,04,000	7,90,40,000

(ii) The Company has only one class of equity shares with voting rights having par value of Rs. 10 each. The rights, preferences and restrictions attached to such equity shares is in accordance with the terms of issue of equity shares under the Companies Act, 2013, the Articles of Association of the Company and relevant provisions of the listing agreement.

(iii) Details of shareholders holding more than 5% shares in the Company

Particulars	As at 31 March 2026		As at 31 March 2025	
	No. of Shares	% of holding	No. of Shares	% of holding
NVR Mohan Rao	-	-	15,96,200	20.19%
KEERTHI LAKSHMI PARVATHI DUSANAPUDI	5,01,667	6.34%	-	-

(iv) Shares held by promoters

Particulars	As at 31 March 2026		As at 31 March 2025	
	No. of Shares	% of holding	No. of Shares	% of holding
VENKATARAMA MOHANRAO NERELLA	55200	0.6984	15,96,200	20.19%

8 Other Equity

Particulars	As at 31 March 2026	As at 31 March 2025
Securities premium		
Balance at the beginning of the year	203.28	203.28
Add: Received during the year	-	-
Less: Utilised during the year	-	-
Balance at the end of the year	203.28	203.28
Retained Earnings		
Balance at the beginning of the year	-1,020.34	-1,054.94
Add: Net profit for the year	34.96	34.61
Less: Calls in arrears adjusted during the year	-	-
Add: Other comprehensive income net of tax	-	-
Balance at the end of the year	-985.37	-1,020.34
Total Other Equity	-782.09	-817.06

9 Borrowings

Particulars	As at 31 March 2026	As at 31 March 2025
Non-current		
Unsecured		
Other loans	50.65	-
	50.65	-
(b) Current		
Loan from related parties	2.85	-
Other loans	-	40.75
	2.85	40.75
Total Borrowings	53.50	40.75

10 Trade Payables

Particulars	As at 31 March 2026	As at 31 March 2025
Due to MSMED	-	-
Due to other than MSMED		
- Due to related parties	-	-
- Due to others	24.59	0.94
	24.59	0.94

Particulars	As at 31 March 2026	As at 31 March 2025
(a) Disclosure required under Clause 22 of Micro, Small and Medium Enterprise Development Act, 2006 ("MSMED Act")		
(i) The principal amount and interest due thereon remaining unpaid to supplier as at the end of each accounting year		
- Principal amount	-	-
- Interest due on above	-	-
(ii) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-
(iii) The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond appointed day during the year) but without adding the interest specified under the MSMED Act, 2006	-	-
(iv) Interest accrued and remaining unpaid at the end of the year	-	-
(v) Interest remaining due and payable in succeeding years, in terms of Section 23 of the MSMED Act, 2006	-	-

The above disclosures are provided by the Company based on the information available with the Company in respect of the registration status of its vendors.

(b) Aging schedule

31 March 2026	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Total outstanding dues of micro and small enterprises	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	24.59	-	-	-	24.59
	24.59	-	-	-	24.59
31 March 2025	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Total outstanding dues of micro and small enterprises	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	0.94	-	-	-	0.94
	0.94	-	-	-	0.94

11 Other financial liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
(a)Current		
Payable to employees	0.25	0.25
Audit fee payable	0.71	0.57
others	4.02	20.23
	4.98	21.05

12 Other liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
(a) Current		
Statutory dues	0.43	-
Others	-	2.35
	0.43	2.35

13 Revenue from operations

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Sale of products	570.86	-
	570.86	-

14 Other income

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Other non-operating income		
Sundry Balances Written Back	-	57.82
Pricing Difference income	35.00	-
	35.00	57.82

15 Purchase of stock-in-trade

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Purchases during the year	546.44	-
Less: Purchase return during the year	-	-
	546.44	-

16 Employee benefits expense

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Salaries and wages	3.00	2.67
	3.00	2.67

17 Other expenses

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Indirect expenses		
Audit Fee	0.75	0.58
Bank charges	0.00	-
Roc filing fees	0.23	0.90
Website charges	0.16	0.19
BSE, CDSL and NSDL charges	0.49	0.90
Rent Expenses	1.80	1.80
Advertisement expenses	0.69	0.44
Licence fees	0.10	-
Annual listing fees	3.25	3.25
RTA Expenses	1.83	2.30
Sundry Balances Written off	11.58	-
General expenses	0.07	-
Sitting Fees	0.25	-
Legal fees	0.25	2.15
BSE Reinstatement Fees	-	8.04
Round off	0.00	0.00
	21.46	20.55

Earnings per equity share

Particulars	31-03-2026	31-03-2025
Earnings		
Profit for the year	3496401	3460614
Weighted average number of equity shares for basic EPS	7904000	7904000
Weighted average number of equity shares adjusted for the effect of dilution	7904000	7904000
Earnings per Equity share		
Basic	0.44	0.44
Diluted	0.44	0.44

18. Government Subsidy

Subsidy from the Government is recognized when there is reasonable assurance that the company will comply with the conditions attached to them.

ADDITIONAL INFORMATION TO THE FINANCIAL STATEMENTS

19. Share Capital

There was no change in the share capital of the Company during the year.

20. Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

As at 31st March, 2026, the Company has no dues to suppliers registered under Micro, Small and Medium Enterprises Development Act, 2006 ('MSMED Act'). The disclosures pursuant to the said MSMED Act are as follows:

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
a) The principal amount remaining unpaid to any supplier at the end of the year	0	0
b) Interest due remaining unpaid to any supplier at the end of the year	0	0
c) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year	0	0
d) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act, 2006	0	0
e) The amount of interest accrued and remaining unpaid at the end of each accounting year	0	0

f) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprises, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act, 2006	0	0
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Disclosure of payable to vendors as defined under the "Micro, Small and Medium Enterprise Development Act, 2006" is based on the information available with the Company regarding the status of registration of such vendors under the said Act, as per the intimation received from them on requests made by the Company. There are no overdue principal amounts / interest payable amounts for delayed payments to such vendors at the Balance Sheet date. There are no delays in payment made to such suppliers during the year or for any earlier years and accordingly there is no interest paid or outstanding interest in this regard in respect of payment made during the year or on balance brought forward from previous year.

21. *Disclosure under regulation 34 (3) of SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015*
The Company does not have any subsidiaries.
22. *Related Party disclosure as required by Accounting standard (AS) 18 "Related Party Disclosure"*

Related Party	Nature of Relationship	Nature of Transaction	Amount (₹)	Outstanding Balance (₹)
Venmax Drugs and Pharmaceuticals Limited	Company having common directors	Short Term Borrowings	2.85	2.85

23. *Applicability of IND AS 108*

The Company operates in a Single Segment. Accordingly, disclosures under Indian accounting Standards (IND AS) 108 on operating segments are not applicable to the company.

24. *Details of Auditors' Remuneration (Excluding GST)*

Sr. No	Particulars	2025-26	2024-25
1	Statutory Audit Fee	0.50	0.59
2	Certification & Other services	0.25	0.24

25. **Additional information pursuant to Note 5 of Part II of Schedule III of the Companies Act, 2013: Foreign Exchange Transactions**

There were no foreign Exchange transactions during the year 2025-26. (Previous year Nil)

26. *Capital commitment and contingent liabilities*

a) Capital commitment

There are no capital commitment outstanding as at reporting date March 31, 2026 (as at March 31, 2025: NIL)

b) Contingent Liabilities and Commitments

There are no contingent liabilities.

27. **The Disclosures of Employee Benefits:**

Since there are no employees during the year, no provision has been created for Gratuity or other retirement benefits.

28. **Taxes and Deferred**

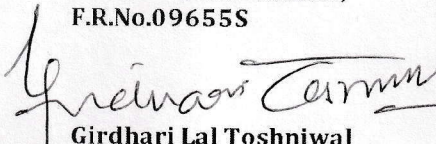
During the year, the Company has earned profits, which have been adjusted against the brought forward losses. Accordingly, no provision for current income tax has been made. Further, Deferred Tax Asset in respect of carried forward losses has not been recognized, considering the uncertainty regarding the availability of sufficient future taxable profits as at the balance sheet date.

29. **Other Statutory Information:**

- (i) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
 - (ii) The Company has granted Loans or Advances against the professional services.
 - (iii) The Company does not have any transactions with companies which are struck off.
30. Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

As per Our report of even date

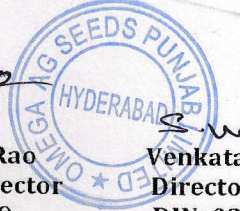
For PPKG & Co
Chartered Accountants,
F.R.No.09655S

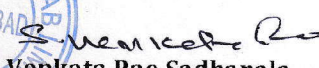

Girdhari Lal Toshniwal
PARTNER
Membership No: 205140
UDIN: 26205140SDTWZV9516



For and on behalf of the Board of Directors
of Omega AG seeds Punjab Limited


K. Lakshman Rao
Managing Director
DIN: 07706939




Venkata Rao Sadhanala
Director
DIN: 02906370

Place: HYDERABAD
Date: 14/05/2026

OMEGA AG SEEDS PUNJAB LIMITED

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