

OMEGA

AG-SEEDS (PUNJAB) LIMITED

May 9, 2025

To
Head - Listing Compliance,
BSE Limited,
P.J. Tower, Dalal Street,
Fort Mumbai-400 001

Ref: Scrip Code: BSE: 519479

Subject: Submission of Audited Standalone Financial Results along with Auditors' Report for the quarter and year ended 31st March, 2025

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith Audited Standalone Financial Results along with Auditors' Report with unmodified opinion for the quarter and financial year ended 31st March, 2025.

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 03:00 PM and concluded at 04:15 PM.

Kindly take the above information on record and oblige.

For OMEGA AG SEEDS PUNJAB LIMITED

Dasi Reddy Rakesh
Director
DIN:07112785

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Statement of Financial Results for the Quarter and Year ended 31st March 2025

(RS. IN LAKHS)

S. No	Particulars	Quarter ended			Year Ended	
		31/03/2025 (Audited)	31/12/2024 (unaudited)	31/03/2024 (Audited)	31/03/2025 (Audited)	31/03/2024 (Audited)
1	<u>Income</u>					
I	Revenue from operations	-	-	-	-	-
II	Other income	56.32	-	-	57.82	-
	Total Revenue (I+II)	56.32	-	-	57.82	-
II	<u>Expenses</u>					
	Cost of materials consumed	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-
	Change of Inventory	-	-	-	-	-
	Employee benefits expense	0.75	0.75	1.50	2.67	6.00
	Finance costs	-	-	-	-	-
	Depreciation and amortization expense	-	-	-	-	-
	Other expenses	-2.85	6.31	2.57	20.55	11.47
	Total expenses	-2.10	7.06	4.07	23.22	17.47
III	Profit before Exceptional items and tax	58.43	(7.06)	(4.07)	34.61	(17.47)
	Exceptional Items					
	Profit / (Loss) before tax	58.43	(7.06)	(4.07)	34.61	(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	58.43	(7.06)	(4.07)	34.61	(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					

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		Other Comprehensive Income for the period)					
		Earnings per Equity Share - Basic and					
VI		Diluted	0.74	(0.09)	(0.05)	0.44	(0.22)

Notes to Accounts:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meetings held on 9th May 2025. The financial results for year ended 31 March 2025 have been subjected to audit by Statutory auditors, pursuant to regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. These financial results have been prepared in accordance with Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
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: 9th May 2025
Place: Hyderabad

For Omega AG Seeds Punjab Limited

Dasi Reddy Rakesh
Director
DIN: 07112785

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Statement of Assets and Liabilities as at 31st March 2025

Particulars	Notes	(Rs. In lakhs)	
		As at 31 March, 2025 Audited	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	0.00	1.15
(ii) Trade and Other Receivables			
(iii) Long Term Loans and Advances			
(d) Deferred Tax Assets (Net)			
(e) Other Non-Current Assets			
Non-Current Assets		0.00	1.15
(2) Current Assets			
(a) Inventories			
(b) Financial Assets			
(i) Investments			
(ii) Trade and Other Receivables			
(iii) Cash and Cash Equivalents	4	0.99	1.00
(iv) Short Term Loans and Advances	5	31	
(c) Other Current Assets	6	6.44	2.86
Current Assets		38.43	3.86
Total Assets		38.43	5.01
I. EQUITY AND LIABILITIES			
(1) Equity			
(a) Share Capital	7	790.40	790.40
(b) Other Equity	8	-817.06	-851.66
(c) Share warrants application money pending allotment			
Equity		-26.66	-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	40.75	
(ii) Other Financial Liabilities			
(iii) Trade Payables			

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- Micro and small enterprises			
-Other than micro and small enterprises	10	0.94	-
(b) Short Term Provisions			
(c) Other Current Liabilities	11	23.40	66.28
Current Liabilities		65.09	66.28
Total Liabilities		38.43	5.01

Date: 9th May 2025
Place: Hyderabad

For Omega AG Seeds Punjab Limited

Dasi Reddy Rakesh
Director
DIN: 07112785

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Cash Flow Statement for the Year ended 31st March 2025

(Rs. in lakhs)

PARTICULARS	Year ended Mar 31, 2025 Audited	Year ended Mar 31, 2024 Audited
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit as per Profit & Loss A/c	34.61	-17.47
Adjustment for:		
Depreciation		0.00
Finance cost incurred		
Other adjustments related to Non-Current Investments	1.15	
Other comprehensive income		
Net Operating Profit Before Working Capital	35.76	-17.47
Changes		
Adjustment for:		
Trade & Other Receivables		
Changes in inventory		
Other Current Assets	-3.58	-2.86
Trade Payables	0.94	
Other Financial liabilities		
Other current liabilities	-42.88	20.34
Provisions		
Net Cash from Operating Activities	-9.76	0.000
Direct taxes paid	-	-
Net Cash from Operating Activities	-9.76	0.000
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets		
C) CASH FLOW FROM FINANCING ACTIVITIES		
From Bank Borrowings		
Proceeds from short term borrowings- Current	-31.0	
Proceeds from long term borrowings Current	40.7	
Finance cost incurred	-	0.00
Net Cash from Financing Activities	9.7	0.00
Net Increase in Cash & Cash Equivalents	-0.01	0.00
Add: Opening Cash & Cash Equivalents	1.00	1.000
Cash and Cash equivalents at the end of the year	0.99	1.00

Date: 9th May 2025
Place: Hyderabad

For Omega AG Seeds Punjab Limited

Dasi Reddy Rakesh
Director
DIN: 07112785

INDEPENDENT AUDITOR'S REPORT

**TO THE BOARD OF DIRECTORS OF
OMEGA AG SEEDS PUNJAB LIMITED**

Report on the Audit of Annual Financial Results

1. We have audited the accompanying Statement of Financial Results of **OMEGA AG SEEDS PUNJAB LIMITED** ("the company") for the Quarter & Year ended March 31, 2025 ("the Statement"), attached hereto 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 the accordance with the requirement of Regulation 33 of the Listing Regulation in this regard; and
 - (ii) gives true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards (IND-AS) and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31st March, 2025.

3. 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 SAs 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 Act, 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 on the standalone annual financial results.



4. Managements and Board of Directors' Responsibilities for the Annual Financial Results

These Annual financial results have been prepared on the basis of the Annual financial statements.

The Company's Management and Board of Directors are responsible for the preparation of these Annual Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 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 annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and 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 is also responsible for overseeing the Company's financial reporting process.

5. Auditors Responsibilities for the Audit of the Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the annual 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual 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 annual 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements 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 accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Board of Directors.
- Conclude on the appropriateness of the Management's and 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 appropriateness of this assumption. 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 annual 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 annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

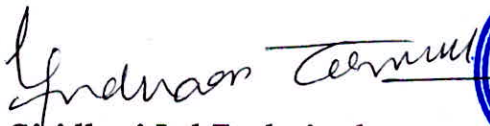
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



6. Other Matters

The annual financial results include the results for quarter ended March 31, 2025, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For PPKG & Co.,
Chartered Accountants
FRN -09655S



Giridhari Lal Toshniwal

Partner

Membership -205140

UDIN - 25205140BMOPCD4986



Place: Hyderabad

Date: 09/05/2025

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May 9, 2025

To
Head - Listing Compliance,
BSE Limited,
P.J. Tower, Dalal Street,
Fort Mumbai-400 001

Ref: Scrip Code: BSE: 519479

Subject: Declaration pursuant to Regulation 33(3) (d) of the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements), Regulations, 2015

This is to confirm that M/s PPKG & Co, Chartered Accountants (Firm Registration No.009565S) Statutory Auditors of the Company, have given the Audit Report with Unmodified Opinion on the Audited Financial for the year ended 31st March, 2025.

This Declaration is given in compliance to the Regulation 33(3)(d) of the SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015, as amended by SEBI (Listing Obligations Disclosure Requirements) (Amendment) Regulation 2016, read with Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016.

Kindly take the above information on record and oblige.

For OMEGA AG SEEDS PUNJAB LIMITED

Dasi Reddy Rakesh
Director
DIN:07112785