

# OMEGA

## AG-SEEDS (PUNJAB) LIMITED

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8<sup>th</sup> February, 2025

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 and Nine Months ended 31<sup>st</sup> December, 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 Nine Months ended 31<sup>st</sup> December, 2024.

The Financial Results are also available on the website of the Company at [www.omegaagseeds.co.in](http://www.omegaagseeds.co.in) and on the website of BSE [www.bseindia.com](http://www.bseindia.com).

The Board Meeting commenced at 12:00 PM and concluded at 12:50 PM.

Kindly take the above information on record and oblige.

**For and on behalf of**  
**OMEGA AG SEEDS PUNJAB LIMITED**

**Sadhanala Venkata Rao**  
**Director**  
**DIN: 02906370**

# OMEGA

## AG-SEEDS (PUNJAB) LIMITED

### Statement of Financial Results for the Quarter and Nine Months ended 31th Dec 2024

(RS. IN LAKHS)

S.No.	Particulars	Quarter ended			Nine Months ended		Year Ended
		31/12/2024 (unaudited)	30/09/2024 (unaudited)	31/12/2023 (unaudited)	31/12/2024 (unaudited)	31/12/2023 (unaudited)	31/03/2024 (Audited)
1	<b>Income</b>						
I	Revenue from operations		-	-			-
II	Other income	-	-		1.50		-
	<b>Total Revenue (I+II)</b>	-	-	-	<b>1.50</b>		-
II	<b>Expenses</b>						
	Change of Inventory	-	-	-			-
	Employee benefits expense	0.75	0.75	1.50	1.92	4.50	6.00
	Finance costs	-	-	-			-
	Depreciation and amortization expense	-	-	-			-
	Other expenses	6.31	15.71	2.95	23.40	8.90	11.47
	<b>Total expenses</b>	<b>7.06</b>	<b>16.46</b>	<b>4.45</b>	<b>25.32</b>	<b>13.40</b>	<b>17.47</b>
III	Profit before Exceptional items and tax	(7.06)	(16.46)	(4.45)	(23.82)	(13.40)	(17.47)
	Exceptional Items						
	<b>Profit / (Loss) before tax</b>	<b>(7.06)</b>	<b>(16.46)</b>	<b>(4.45)</b>	<b>(23.82)</b>	<b>(13.40)</b>	<b>(17.47)</b>
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	<b>Profit/(loss) for the year</b>	<b>(7.06)</b>	<b>(16.46)</b>	<b>(4.45)</b>	<b>(23.82)</b>	<b>(13.40)</b>	<b>(17.47)</b>
	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 Incoe for the period (Comprising Profit / (Loss)) and Other Comprehensive Income for the period)						
VI	Earnings per Equity Share - Basic and Diluted	<b>(0.09)</b>	<b>(0.21)</b>	<b>(0.06)</b>	<b>(0.30)</b>	<b>(0.17)</b>	<b>(0.22)</b>

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## AG-SEEDS (PUNJAB) LIMITED

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### Notes to Accounts:

1. The above unaudited financial results of OMEGA AG SEEDS PUNJAB LIMITED for the Quarter and Nine Months ended 31st December 2024 as reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 8th February, 2025. 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: 8<sup>th</sup> February 2025**

**for Omega AG Seeds Punjab Limited**

**Place: Hyderabad**

**Sadhanala Venkata Rao**  
**Director**  
**DIN: 02906370**

# OMEGA

## AG-SEEDS (PUNJAB) LIMITED

### Statement of Assets and Liabilities as at 31st December, 2024

Particulars	Notes	(Rs. In lakhs)	
		As at 31 December, 2024 Unaudited	As at 31 March, 2024 Audited
<b>I.ASSETS</b>			
(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	20.5	
(d) Deferred Tax Assets (Net)			
(e) Other Non-Current Assets			
<b>Non-Current Assets</b>		<b>21.65</b>	<b>1.15</b>
(2) Current Assets			
(a) Inventories			
(b) Financial Assets			
(i) Investments			
(ii) Trade and Other Receivables			
(iii) Cash and Cash Equivalents	5	0.91	1.00
(iv) Short Term Loans and Advances			
(c) Other Current Assets	6	6.36	2.86
<b>Current Assets</b>		<b>7.27</b>	<b>3.86</b>
<b>Total Assets</b>		<b>28.93</b>	<b>5.01</b>
<b>I. EQUITY AND LIABILITIES</b>			
(1) Equity			
(a) Share Capital	7	790.40	790.40
(b) Other Equity	8	-875.48	-851.66
(c) Share warrants application money pending allotment			
<b>Equity</b>		<b>-85.08</b>	<b>-61.26</b>
(2) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Long Term Borrowings			
(b) Provisions			
(c) Deferred Tax Liabilities (Net)			
(d) Other Non-current Liabilities			
<b>Non-Current Liabilities</b>		<b>0.00</b>	<b>0.00</b>
(3) Current Liabilities			
(a) Financial Liabilities			
(i) Short term Borrowings	9	37.277	
(ii) Other Financial Liabilities			
(iii) Trade Payables	10	9.17	-
- Micro and small enterprises			
- Other than micro and small enterprises			
(b) Short Term Provisions			
(c) Other Current Liabilities	11	67.56	66.28
<b>Current Liabilities</b>		<b>114.01</b>	<b>66.28</b>
<b>Total Liabilities</b>		<b>28.93</b>	<b>5.01</b>

Date: 8<sup>th</sup> February 2025

for Omega AG Seeds Punjab Limited

Place: Hyderabad

Sadhanala Venkata Rao  
Director  
DIN: 02906370

Reg Office: Sy. No. 115, Brig Sayeed, Hanumanji Colony, Bowenpally, Picket, Hyderabad – 500009  
CIN: L01119TG1992PLC082816 GSTIN: 36AAACO7188E1ZA

E-mail: [omegaagseeds@gmail.com](mailto:omegaagseeds@gmail.com)

# OMEGA

## AG-SEEDS (PUNJAB) LIMITED

### Cash Flow Statement for the Nine Months ended 31 December 2024

(Rs in lakhs)

PARTICULARS	As at December 31, 2024	As at Mar 31, 2024
	UnAudited	Audited
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit as per Profit & Loss A/c	-23.82	-17.47
Adjustment for:		
Depreciation		
Finance cost incurred	-	-
Other comprehensive income		
<b>Net Operating Profit Before Working Capital</b>	<b>-23.82</b>	<b>-17.47</b>
Changes		
Adjustment for :		
Trade & Other Receivables		
Changes in inventory		
Other Current Assets	-3.50	-2.860
Trade Payables	9.17	
Other Financial liabilities		
Other current liabilities	1.29	20.34
Provisions		
<b>Net Cash from Operating Activities</b>	<b>-16.867</b>	<b>-0.01</b>
Direct taxes paid	-	-
<b>Net Cash from Operating Activities</b>	<b>-16.867</b>	<b>0.000</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets		
<b>Net Cash from Investing Activites</b>	<b>-</b>	<b>-</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
From Bank Borrowings		
Proceeds from long/short term borrowings	37.28	
Finanace cost incurred	20.50	-
<b>Net Cash from Financing Activites</b>	<b>16.78</b>	<b>-</b>
Net Increase in Cash & Cash Equivalents	-0.09	-0.05
Add: Opening Cash & Cash Equivalents	1.00	1.00
<b>Cash and Cash equivalent at the end of the year</b>	<b>0.91</b>	<b>1.00</b>

Date: 8<sup>th</sup> February 2025  
Place: Hyderabad

for Omega AG Seeds Punjab Limited

Sadhanala Venkata Rao  
Director  
DIN: 02906370

**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 nine months ended December 31st, 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: 25205140BMO PAN 4585

Place: Hyderabad  
Date: 08/02/2025