

# OMEGA AG-SEEDS (PUNJAB) LIMITED

CIN: L01119TG1992PLC082816

REGD. OFFICE: HNo:1-98/9/31,P No.31S, Flat No.101, Ramkuteer, AyyappaSociety,  
Madhapur Hyderabad Rangareddi TG 500081 IN.

13.11.2023

To  
The General Manager  
Department of Corporate Services  
The Bombay Stock Exchange Limited  
Phiroze Jeejebhoy Towers  
Dalal Street, Mumbai - 400001

Scrip Code: 519479

Dear Sir/Madam,

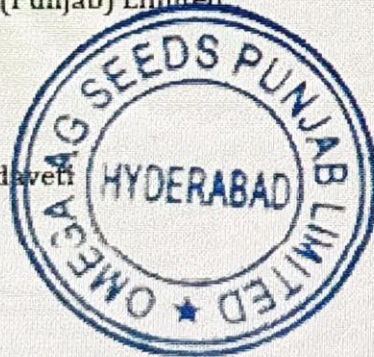
Sub: Submission of quarterly results in IND AS format/ SCRIP CODE NO. 519479

We are enclosing, herewith, unaudited quarterly results for the Quarter end 30.09.2023 in IND AS format along with limited review report. Please acknowledge the receipt.

Thanking you,  
Yours faithfully,  
For Omega Ag Seeds (Punjab) Limited



Lakshmana Rao Kondaveeti  
Managing Director  
DIN:07706939







**JAIDEEP GADDAM & ASSOCIATES**

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM  
FINANCIAL RESULTS**

To  
Board of Directors  
OMEGA AG SEEDS (PUNJAB) LIMITED  
1-98/9/31, P No.31S, Flat No.101, Ramkuteer,  
Ayyappa Society, Madhapur  
Hyderabad 500081 IN.

1. We have reviewed the Unaudited Standalone financial results of M/s OMEGA AG SEEDS (PUNJAB) LIMITED ("the Company", for the quarter ended 30 September 2023 which are included in the accompanying Unaudited financial results for Quarter ended 30 September, 2023 together with the notes thereon (the "statement").

This Statement has been prepared by the Company's Management pursuant to Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), which has been initialized by us for identification purposes. The Statement is the responsibility of the Company's Management and has been approved by its Board of Directors. Our responsibility is to issue a report on this Statement based on our review.

2. We have conducted our review 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. This Standard requires that we plan and perform the review to obtain moderate assurance, as to whether the Statement is free of material statement.

3. A review is limited primarily to inquiries of group personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. We draw attention to the following matters:

a) Note 3 to the Statement which states that the Company has adopted Ind AS for the financial year commencing from April 1, 2017 and accordingly, the Statement has been prepared by the Company's Management in compliance with Ind AS.

b) All Investments in Equity Instruments are required to be measured at Fair Value as per Ind AS 109.

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For JAIDEEP GADDAM & ASSOCIATES**

Chartered Accountants

Firm Registration No. 019149S

*Jaideep*  
Jaideep Gaddam

M No. 226296

Date: 13 November 2023

Place: Hyderabad.

UDIN :



**OMEGA AG SEEDS PUNJAB LIMITED CIN: L01119TG1992PLC082816**

Regd.Office:1-48/3/4/P-71,Street No.: 5, Shankarnagar Near GHMC 1-48/3/4/P-71,Street No.: 5, Shankarnagar Near GHMCPark, Chandanagar, Hyderabad-500050.

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th September, 2023**

**In Lakhs**

Particulars	Quarter ended			Period ended		Year ended
	30-09-2023	30-09-2022	30-06-2023	30-09-2023	30-09-2022	31-03-2023
Particulars	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Audited
Revenue from operations	-	-	-	-	-	-
Other income	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	-	-
Expenses :	4.45	4.59	4.50	8.95	9.04	27.86
Purchases of stock in trade	-	-	-	-	-	-
Other expenses	2.95	3.09	3.00	5.95	6.04	21.86
Employee Benefit expenditure	1.50	1.50	1.50	3.00	3.00	6.00
Depreciation	-	-	-	-	-	-
Finance cost	-	-	-	-	-	-
<b>Total Expenses</b>	4.45	4.59	4.50	8.95	9.04	27.86
<b>Profit before exceptional items and tax</b>	(4.45)	(4.59)	(4.50)	(8.95)	(9.04)	(27.86)
Exceptional items	-	-	-	-	-	-
<b>Profit/ (loss) before tax</b>	(4.45)	(4.59)	(4.50)	(8.95)	(9.04)	(27.86)
Tax expense :	-	-	-	-	-	-
(1) Current tax	-	-	-	-	-	-
(2) Excess Provision for tax in earlier year written off	-	-	-	-	-	-
(3) Deferred tax	-	-	-	-	-	-
<b>Profit(loss)for the period from continuing operation</b>	(4.45)	(4.59)	(4.50)	(8.95)	(9.04)	(27.86)
Profit(Loss) from discontinued operations.	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-
Profit(loss) from discontinued operation	-	-	-	-	-	-
<b>Profit(loss) for the period</b>	(4.45)	(4.59)	(4.50)	(8.95)	(9.04)	(27.86)
Other Comprehensive Income	-	-	-	-	-	-
A (i) Item that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to item that will not be reclassified to profit or loss	-	-	-	-	-	-
B (i) Item that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to item that will be reclassified to profit or loss	-	-	-	-	-	-
<b>Total Comprehensive Income for the period (XIII+XIV)</b>	(4.45)	(4.59)	(4.50)	(8.95)	(9.04)	(27.86)
(Comprising profit (loss) and other Comprehensive Income for the period )						
Earnings per equity share:(for continued Operation): ( No of shares held)	79.04	79.04	79.04	79.04	79.04	79.04
(1) Basic	(0.06)	(0.058)	(0.06)	(0.11)	(0.114)	(0.35)
(2) Diluted	(0.06)	(0.058)	(0.06)	(0.11)	(0.114)	(0.35)
Earnings per equity share:(for discontinued Operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
Earnings per equity share: (for discontinued & continuing operations)						
(1) Basic	(0.06)	(0.058)	(0.06)	(0.11)	(0.114)	(0.35)
(2) Diluted	(0.06)	(0.058)	(0.06)	(0.11)	(0.114)	(0.35)

For Omega Ag Seeds (Punjab) Limited



Lakshmanarao Kondaveti  
Managing Director  
DIN: 07706939

**OMEGA AG SEEDS PUNJAB LIMITED CIN: L01119TG1992PLC082816**  
**Regd.Office:1-48/3/4/P-71,Street No.: 5, Shankarnagar Near GHMC 1-48/3/4/P-71,Street No.: 5, Shankarnagar Near GHMCPark,**  
**Chandanagar, Hyderabad-500050.**

**RECONCILIATION OF STANDALONE NET PROFIT FOR PREVIOUS REPORTED NUMBERS FOR THE QUARTER ENDED**  
**30 September 2023**

Particulars	Rs. In lakhs
	Quarter Ended 30 September 2023
<b>Reconciliation of Profit After Tax as reported earlier :</b>	
Net Profit/ (Loss) for the period (As per AS) :	(4.45)
Benefit/Charge :	-
Impact of Deferred Income (Government grant ) Amortized to Income	-
Impact of fair Valuation of Financial Instruments	-
Impact of Actuarial Gain / Loss	-
Impact of Adjustment to Deferred tax	-
<b>Net Profit/ (Loss) for the period (As per Ind AS) :</b>	<b>(4.45)</b>

## Notes

- (1) The above unaudited financial results for the quarter ended 30 September 2023 have been prepared by the Company in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (as amended) and are reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13 November 2023. The Statutory Auditors of the Company have carried out a Limited Review of the above financial results and issued a un-qualified opinion thereon.
- (2) The Ind AS compliant financial results for quarter ended 30 September 2023 have been subjected to limited review and the management has exercised necessary due diligence to ensure that the financial results provide a true & fair view of its affairs.
- (3) The Company has adopted Indian Accounting Standards (“Ind AS”) from 1st April, 2017 and accordingly the financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended by the Companies (Indian Accounting Standards) (Amendment) Rules 2016 as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.
- (4) The format for un-audited quarterly results as prescribed in SEBI's Circular CIFVCFD/CMD/15/2015 dated 30 November, 2015 has been modified to comply with comply with Ind AS. requirements of SEBI's circular dated 05 July 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with IND AS.
- (5) All Investments in Equity Instruments are required to be measured at Fair Value as per Ind AS 109. However, the company has valued the same at cost, since the fair value of the same was not determinable. The investments will be valued at Fair Value at year end.
- (6) Previous year/quarter figures have been regrouped/rearranged wherever necessary.
- (7) The Company operates only in one segment i.e., Trading activity

**For OMEGA AG SEEDS PUNJAB LIMITED**



**Lakshmanarao Kondaveti**  
**Managing Director**  
**DIN NO.07706939**

Date: 13 November 2023

Place: Hyderabad.