



OMEGA
INTERACTIVE

Omega Interactive Technologies Limited

CIN: L78100MH1994PLC077214

022-68322609



omegainteractive.technologies@gmail.com



05th September, 2026

To:

The Department of Corporate Services

BSE Limited

P J Towers,

Dalal Street,

Mumbai -400001,

BSE Code: 511644

Dear Sir,

SUB.: Submission of 32nd Annual Report for the year 2025-26.

Pursuant to provision of Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith copy of 32nd Annual Report for the financial Year 2025-26.

We request you to please take note of the above on your record.

Thanking You,

Yours Faithfully,

For Omega Interactive Technologies Limited

SHAILESH

SHRIPAL

AWALE

Digitally signed by
SHAILESH SHRIPAL
AWALE

Date: 2026.09.05
15:30:34 +05'30'

Shailesh Shripal Awale

Managing Director

DIN: 11703762

Place: Mumbai

Encl: As above

Omega Interactive Technologies Limited

CIN: L78100MH1994PLC077214

32nd Annual Report

F.Y. 2025-26

The Ministry of Corporate Affairs (MCA) has taken a “Green Initiative in the Corporate Governance” by allowing paperless compliance by the companies and has issued circulars stating that service of notice / documents including Annual Report can be sent through e-mail to the Shareholders. Further, in compliance with the provisions of the Companies Act, 2013, the Rules framed thereunder and the recent Circulars issued by the Ministry of Corporate Affairs (MCA) and the Securities and Exchange Board of India (SEBI), electronic copies of the Notice of the 32nd (Thirty Second) Annual General Meeting (AGM) and the Annual Report for the Financial Year 2025-26 will be sent to all the Shareholders whose e-mail addresses are registered with the Company / Depository Participant(s). Shareholders may note that the Notice of the 32nd (Thirty Second) AGM and the Annual Report 2025-26 will also be available on the Company’s website (at <https://omegainteractive.in>), on the websites of the Stock Exchange where the Equity Shares of the Company are listed, i.e., BSE Limited (at www.bseindia.com) and on the website of National Securities Depository Limited (NSDL)

CORPORATE INFORMATION

OMEGA INTERACTIVE TECHNOLOGIES LIMITED

CIN: L78100MH1994PLC077214

BOARD OF DIRECTORS:

Name	Designation
Mr. Pankaj Baid	Non-Executive Independent Director
Mr. Lokesh Kumar	Non-Executive Non-Independent Director (Appointed w.e.f. July 29, 2026)
Mr. Rahul Ratra	Non-Executive Non-Independent Director (Appointed w.e.f. July 29, 2026)
Ms. Vohra Tejal Kalpeshbhai	Independent Director
Mr. Kalpeshkumar Nanalal Vohra	Non-Executive Non-Independent Director
Mr. Shailesh Shripal Awale	Managing Director (Executive Director)

KEY MANAGERIAL PERSONNEL:

Name	Designation
Ms. NIDHI MALPANI	Company Secretary and Compliance Officer

COMMITTEES OF BOARD OF DIRECTORS

AUDIT COMMITTEE: -

Name	Designation
Mr. Pankaj Baid	Chairperson (Non-Executive-Independent Director)
Ms. Vohra Tejal Kalpeshbhai	Member (Independent Director)
Mr. Kalpeshkumar Nanalal Vohra	Member (Non-Executive-Non-Independent Director)

STAKEHOLDER'S RELATIONSHIP COMMITTEE: -

Name	Designation
Mr. Pankaj Baid	Chairperson (Non-Executive Independent Director)
Mr. Kalpeshkumar Nanalal Vohra	Member (Non-Executive Non-Independent Director)
Ms. Vohra Tejal Kalpeshbhai	Member (Independent Director)

NOMINATION AND REMUNERATION COMMITTEE: -

Name	Designation
Mr.Pankaj Baid	Chairperson (Non-Executive Independent Director)
Ms. Vohra Tejal Kalpeshbhai	Member(Independent Director)
Mr. Kalpeshkumar Nanalal Vohra	Member(Non-ExecutiveNon-Independent Director)

REGISTERED OFFICE

SH 607 6th Flr, Town Centre Commercial Premise
Centre, Marol, Andheri(E) Coop Soc (Prop), CTS 165, A
K RD, Marol Naka, Mumbai, Mumbai, Maharashtra,
India, 400059

Tel: 022-61919200

Email: info@omegainteractive.com

Website: <https://omegainteractive.in/>

REGISTRAR AND SHARE TRANSFER AGENT

MUFG INTIME INDIA PVT. LTD

(LINK INTIME INDIA PVT. LTD)

C 101, 247 Park, L.B.S. Marg, Vikhroli (West),
Mumbai, Maharashtra, 400083

Tel No. +91-022 - 49186270

Email: rnt.helpdesk@intime.co.in

Statutory Auditor

Sarang Shivaji Rao Chavan and Associates, Ahmedabad

35, 4th floor, Shree Krishna Tower, Near
Navrangpura,JainDerasar,Navrangpura, Ahmedabad,
Gujarat-380009.

Mobile No- 9974623154

Email id: chavansarang1@gmail.com

Secretarial Auditor

Scs & Co. LLP, Practising Company Secretaries

B/1115, 11th Floor, Sun West Bank, Opp. City Gold
Cinema, Ashram Road, Ahmedabad – 380009

NOTICE OF 32ND ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT THE THIRTY-SECOND (32ND) ANNUAL GENERAL MEETING OF THE MEMBERS OF OMEGA INTERACTIVE TECHNOLOGIES LIMITED WILL BE HELD ON TUESDAY, SEPTEMBER 29, 2026 AT 03:00 P.M. THROUGH VIDEO CONFERENCING/ OTHER AUDIO-VISUAL MEANS, TO TRANSACT THE FOLLOWING BUSINESS.

ORDINARY BUSINESS

1. TO RECEIVE, CONSIDER AND ADOPT THE AUDITED FINANCIAL STATEMENT OF THE COMPANY FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026 AND THE REPORTS OF THE BOARD OF DIRECTORS AND AUDITORS THEREON:

In this regard, to consider and if thought fit, to pass, with or without modification(s), the following resolutions as **Ordinary Resolution:**

“RESOLVED THAT the audited financial statement of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon, as circulated to the members, be and are hereby considered and adopted.”

2. TO APPOINT A DIRECTOR IN PLACE OF MR. KALPESHKUMAR NANALAL VOHRA (DIN: 10841522), NON-EXECUTIVE DIRECTOR WHO RETIRES BY ROTATION AND BEING ELIGIBLE, SEEKS RE-APPOINTMENT:

Based on the terms of appointment, executive and non-executive directors are subject to retirement by rotation. Mr. Kalpeshkumar Nanalal Vohra (DIN: 10841522), Non-Executive Director, who was appointed for the current term, and is the longest-serving member on the Board, retires by rotation and, being eligible, seeks re-appointment.

To the extent that Mr. Kalpeshkumar Nanalal Vohra (DIN: 10841522), Non-Executive Director, is required to retire by rotation, he would need to be reappointed as such. Therefore, shareholders are requested to consider and if thought fit, to pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**

“RESOLVED THAT, pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, the approval of the members of the Company be and is hereby accorded for the reappointment of Mr. Kalpeshkumar Nanalal Vohra (DIN: 10841522), Non-Executive Director, as such, to the extent that he is required to retire by rotation.”

3. APPOINTMENT OF M/S. SARANG SHIVAJIRAO CHAVAN AND ASSOCIATES, CHARTERED ACCOUNTANTS, AHMEDABAD (ICAI FIRM REGISTRATION NO. 159649W) AS STATUTORY AUDITOR OF THE COMPANY FOR FIVE YEARS:

It is proposed to consider, and if thought fit, to pass with or without modification(s), the following Resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to Section 139, 141, 142 and other applicable provisions of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014, as amended from time to time (including any statutory modification(s) or amendment(s) or re-enactment(s) thereof for the time being in force) and pursuant to the recommendation of the Audit Committee, M/s.

SARANG SHIVAJIRAO CHAVAN AND ASSOCIATES, CHARTERED ACCOUNTANTS, AHMEDABAD (ICAI Firm Registration No. 159649W) be and is hereby appointed as the Statutory Auditors of the Company, to hold office from the conclusion of 32nd (Thirty-Second) Annual General Meeting till the conclusion of 37th (Thirty-Seventh) Annual General Meeting to be held for the financial year 2030-31 at such remuneration (excluding out of pocket expenses and reimbursement of expenses, if any) as may be decided by the Board of Directors in consultation with the Statutory Auditors of the Company;

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters, and things as may be necessary or desirable to give effect to this resolution."

SPECIAL BUSINESS

4. Regularisation of Appointment of Mr. Lokesh Kumar (DIN: 11764629) As a Non-Executive Non Independent Director.

To consider, and if thought fit, to pass with or without modification(s), the following resolution as an **ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Sections 149, 152, and other applicable provisions, if any, of the Companies Act, 2013, and the rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and the applicable provisions of the Articles of Association of the Company, approval of the Members of the Company be and is hereby accorded to regularise the appointment of Mr. Lokesh Kumar (DIN: 11764629), who was appointed as an Additional Director (Non-Executive Non- Independent Director) of the Company with effect from July 29, 2026 by the Board of Directors, and who holds office up to the date of this Annual General Meeting in terms of Section 161 of the Companies Act, 2013, and in respect of whom the Company has received a notice in writing from a Member under Section 160 of the Companies Act, 2013 proposing his candidature for the office of Director, as a Non-Executive Non- Independent Director of the Company, liable to retire by rotation.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things as may be necessary, proper or expedient to give effect to this resolution.

5. Regularisation of Appointment of Mr. Rahul Ratra (DIN: 11768091) as a Non-Executive Non-Independent Director.

To consider, and if thought fit, to pass with or without modification(s), the following resolution as an **ordinary Resolution**:

“RESOLVED THAT pursuant to the provisions of Sections 149, 152, and other applicable provisions, if any, of the Companies Act, 2013, and the rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and the applicable provisions of the Articles of Association of the Company, approval of the Members of the Company be and is hereby accorded to regularise the appointment of Mr. Rahul Ratra (DIN: 11768091), who was appointed as an Additional Director (Non-Executive Non- Independent Director) of the Company with effect from July 29, 2026 by the Board of Directors, and who holds office up to the date of this Annual General Meeting in terms of Section 161 of the Companies Act, 2013, and in respect of whom the Company has received a notice in writing from a Member under Section 160 of the Companies Act, 2013 proposing his candidature for the office of Director, as a Non-Executive Non- Independent Director of the Company, liable to retire by rotation.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things as may be necessary, proper or expedient to give effect to this resolution.”

6. SHIFTING OF THE REGISTERED OFFICE OF THE COMPANY WITHIN THE STATE OF MAHARASHTRA FROM THE JURISDICTION OF ROC, MUMBAI TO THE JURISDICTION OF ROC, PUNE.

To consider and, if thought fit, to pass the following resolution as a Special Resolution.

RESOLVED THAT section 12, 13(4) read with Rule 30 of Companies (Incorporation) Rules, 2014 and any other applicable provisions, if any, of the Companies Act, 2013 and subject to approval of the Registrar of Companies and such other approvals, permissions and sanctions as may be required, consent of the Members of the Company be and is hereby accorded for shifting the Registered Office of the Company from Flat No. 607, 6th Floor, Town Centre Commercial Prem Center, Marol Village, Andheri Kurla Road, Andheri East, Mumbai, Maharashtra – 400059 to Block Sector: Shop No. 20, PLOT NO 92/93, SECTOR NUMBER :1 S, NEEL EMPRESS CHSL, NEW PANVEL EAST - 410206, within the State of Maharashtra but under the jurisdiction of the Registrar of Companies, Pune, with effect from such date as may be approved by the competent authority.

RESOLVED FURTHER THAT any of the Directors of the Company be and are hereby jointly or severally authorized to file petition(s) and/or application along with other required documents, affidavits, vakalatnamas, papers, powers of attorneys etc., before the Hon’ble Office of the Registrar of Companies, Mumbai to the jurisdiction of the Registrar of Companies, Pune, and to do all such acts, deeds, matters and things as may be necessary or expedient in this regard.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to prepare, finalise, sign and submit all applications, forms, affidavits, declarations, undertakings,

documents and other papers as may be required and to make necessary filings with the Registrar of Companies, Ministry of Corporate Affairs and any other statutory or regulatory authority in connection with the proposed shifting of the Registered Office.

RESOLVED FURTHER THAT Mr. Nishith Trivedi or any other person as may be authorised by board be and is hereby authorized to appear for and represent the Company before the office of Registrar of Companies and other authorities, to make such modifications, alterations or amendments to the application and documents as may be required, and to do all such acts, deeds, matters and things as may be necessary to give effect to this resolution.”

Registered office:

SH 607 6TH FLR ,TOWN CENTRE COMMERCIAL
PREMISE CENTRE,MAROL,ANDHERI(E) COOP SOC
(PROP), CTS 165, A K RD, MAROL NAKA,
MUMBAI,MUMBAI, MAHARASHTRA, INDIA,
400059.

Date: 05.09.2026

Place: Mumbai

For, Omega Interactive Technologies Limited

SD/-
SHAILESH SHRIPAL AWALE
Managing Director
DIN: 11703762

NOTES TO SHAREHOLDERS FOR AGM:

1. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and on poll to vote instead of himself/ herself and the proxy need not be a member of the company. Pursuant to the provisions of Section 105 of the Companies Act, 2013, a person can act as a proxy on behalf of not more than fifty members and holding in aggregate not more than ten percent of the total Share Capital of the Company. Members holding more than ten percent of the total Share Capital of the Company may appoint a single person as proxy, who shall not act as a proxy for any other Member. The instrument of Proxy, in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not later than 48 hours before the commencement of the meeting. Proxies submitted on behalf of companies, societies, etc., must be supported by an appropriate resolution / authority, as applicable.
2. Corporate Members intending to send their authorized representatives to attend the meeting are requested to send a duly certified copy of the Board Resolution authorizing their representatives to attend and vote on their behalf at the Meeting.
3. Explanatory statement pursuant to section 102 of the Companies Act, 2013 ("Act") setting out the details relating to the special business to be transacted at the Annual General Meeting is annexed to this Notice.
4. Pursuant to the provisions of Section 91 of the Companies Act, 2013, the Company has fixed Tuesday, 22nd September ,2026 as the Record Date (i.e. cutoff date) for taking records of the Members of the Company for the purpose of 32nd Annual General Meeting.
5. All documents referred to in accompanying Notice and Statement pursuant to section 102 shall be open for inspection at the Registered Office of the Company during the office hours on all working days between 9 a.m. and 6 p.m. up to the date of conclusion of AGM.
6. Disclosure of the route map of the venue of the Annual General Meeting is not mandated in cases where the meeting is convened through Video Conferencing (VC) or other Audio Visual Means (OAVM).
7. As per regulation 36(3) of SEBI (Listing Obligation and Disclosure Requirements), Regulations, 2015, the brief profile of the Directors including those proposed to be re-appointed is annexed to this Notice.
8. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participants with whom they are maintaining their DEMAT account.
9. Queries on accounts and operations of the Company, if any, may be sent to the Company Secretary of the Company, ten days in advance of the meeting so as to enable the Management to keep the information ready at the meeting.

10. Members can inspect the register of Director and Key Managerial personnel and their shareholding, required to be maintained under section 170 of the Companies Act, 2013 during the course of the AGM at the venue.
11. All transfer deeds, requests for change of address, bank particulars/mandates/ECS mandates, PAN in respect of the shares held in electronic form should be sent to the respective Depository Participants by the members well in time.
12. In case of the joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.
13. Members holding shares in electronic mode are requested to intimate any change in their address to their Depository Participant (s).
14. In terms of section 101 & 136 of the Act, read together with the rules made there under, the Listed Companies may send the notice of AGM and the Annual Report including all Financial Statements, Board Report etc. by electronic mode. The Company is accordingly forwarding soft copies of the above referred documents to all those members who have registered their e-mail IDs with their respective DPs or with the Share Transfer Agent of the Company. The e-mail addresses indicated in your respective Depository Participant (DP) accounts, which will be periodically downloaded from NSDL/CDSL, will be deemed to be your registered e-mail address for serving notices/documents including those covered under Section 136 of the Companies Act, 2013 read with rule 11 of the Companies (Accounts) Rules, 2014. Further in consonance with the MCA Circulars and the SEBI Circular dated May 12, 2020, in view of COVID-19 pandemic, the Notice of AGM and the Annual Report for the Financial Year 2025-2026 is being sent only through electronic mode to all the Shareholders. The Notice of AGM and the copies of audited financial statements, Board's Report, Auditor's Report etc. will also be displayed on Company's website <https://omegainteractive.in> and on the website of Bombay Stock Exchange of India (BSE) www.bseindia.com. As per the green initiative taken by Ministry of Corporate Affairs, all the members are requested to ensure to keep their e-mail addresses updated with the Depository Participants to serve them documents/all communications including Annual Reports, Notices, Circulars etc. in electronic form.

15. E- VOTING PROCESS:

In compliance with the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 and in pursuance to Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 your Company is pleased to provide members facility to exercise their right to vote at the 32nd Annual General Meeting by electronic means and business may be transacted through e-voting services provided by National Securities Depository Limited (NSDL). It is hereby clarified that it is not mandatory for a member to vote using the E-voting facility and a member may avail of the facility at his/her discretions, subject to compliance with the instruction for E-Voting given below. In case of Members who are entitled to vote but have not exercised their right to vote by electronic means, the Chairman of the Company may order a poll on his own motion in terms of Section 109 of the Companies Act, 2013 for the

businesses specified in the accompanying notice. For abundant clarity, in the event of poll, please note that the Members who have exercised their right to vote by electronic means shall not vote by way of poll at the Meeting. The Company is pleased to offer e-voting facility for its members to enable them to cast their votes electronically. The procedure and instructions for the same are as follows:

The Company has approached NSDL for providing e-voting services through our e-voting platform. In this regard, your Demat Account/Folio Number has been enrolled by the Company for your participation in e-voting on resolution placed by the Company on e-Voting system.

INSTRUCTIONS FOR VOTING THROUGH ELECTRONIC MEANS (E-VOTING) AND OTHER INSTRUCTIONS RELATING THERETO ARE AS UNDER:

1. In compliance with the provisions of Section 108 of the Companies Act, 2013 read with the Companies (Management and Administration) Rules, 2014 and Regulation 44 of SEBI Listing Regulations, the Company is pleased to provide to its Members facility to exercise their right to vote on resolutions proposed to be passed in the Meeting by electronic means.
2. The Company has engaged the services of NSDL as the Agency to provide remote e-Voting facility and e-Voting during the AGM.
3. The remote e-voting period commences on Saturday, September 26, 2026 (9:00 a.m. IST) and ends on Monday, September 28, 2026 (5:00 p.m. IST). During this period, Members holding shares either in physical form or in dematerialized form, as on Tuesday, September 22, 2026, i.e. cut-off date, may cast their vote electronically. The e-voting module shall be disabled by NSDL for voting thereafter. Members have the option to cast their vote on any of the resolutions using the remote e-voting facility, either during the period commencing from Saturday, September 26, 2026 (9:00 a.m. IST) and ends on Monday, September 28, 2026 (5:00 p.m. IST), or e-voting during the AGM. Members who have voted on some of the resolutions during the said voting period are also eligible to vote on the remaining resolutions during the AGM.
4. The Members who have cast their vote by remote e-voting prior to the AGM may also attend/participate in the AGM through VC/OAVM but shall not be entitled to cast their vote on such resolution again.
5. The Board of Directors has appointed M/s. SCS AND CO. LLP (LLPIN: AAV-1091), Practicing Company Secretaries as the Scrutinizer to scrutinize the remote e-voting process and voting at the AGM and in a fair and transparent manner.
6. The voting rights of Members shall be in proportion to their shares in the paid-up equity share capital of the Company as on the cut-off date.

7. The Results of voting will be declared within two working days from the conclusion of the AGM. The declared Results, along with the Scrutinizer's Report will be submitted with the Stock Exchange where the Company's equity shares are listed (BSE Limited) at www.bseindia.com and shall also be displayed on the Company's website <https://omegainteractive.in> and NSDL's website www.evoting.nsdl.com.
8. Any person, who acquires shares of the Company and becomes a Member of the Company after sending of the Notice and holds shares as of the cut-off date, may obtain the login ID and password by sending a request at evoting@nsdl.com mentioning their demat account number/folio number, PAN, name and registered address. However, if he/she is already registered with NSDL for remote e-Voting then he/she can use his/her existing User ID and password for casting the vote.

INSTRUCTIONS FOR EVOTING

The remote e-voting will commence on 9:00 A.M. on Saturday, September 26, 2026 and will end on 5:00 P.M. on Monday, September 28, 2026. The remote e-voting module shall be disabled by NSDL for voting thereafter.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

STEP 1. ACCESS TO NSDL E-VOTING SYSTEM

Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode:

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of Shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp . You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

2. Existing IDeAS user can visit the e-Services website of NSDL Viz. <https://eservices.nsdl.com> either on a Personal Computer or on a mobile. On the e-Services home page click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

3. If you are not registered for IDeAS e-Services, option to register is available at <https://eservices.nsdl.com>. Select “Register Online for IDeAS Portal” or click at <https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp>

4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

5. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience.

NSDL Mobile App is available on



Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing myeasi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. Upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL:

Login Type	Helpdesk Details
Individual Shareholders holding securities	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000

in demat mode with NSDL	
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com contact at toll free no. 1800-21-09911

A) Login Method for e-voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode:

HOW TO LOG-IN TO NSDL E-VOTING WEBSITE?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.

2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.

3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL services, i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. cast your vote electronically.

4. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.

b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

- c) How to retrieve your 'initial password'?
 - i. If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
 - ii. If your email ID is not registered, please follow steps mentioned below in process for those shareholders whose email ids are not registered.
6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
 - a) Click on "Forgot User Details/Password?" (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) Physical User Reset Password?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2. CAST YOUR VOTE ELECTRONICALLY AND JOIN ANNUAL GENERAL MEETING ON NSDL E-VOTING SYSTEM

How to cast your vote electronically and join Annual General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join General Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

GENERAL GUIDELINES FOR SHAREHOLDERS:

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csabprofessional@gmail.com with a copy marked to evoting@nsdl.com Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to evoting@nsdl.com

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for Access to NSDL e-Voting system. After successful login, you can see link of "VC/OAVM" placed under "Join meeting" menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at omegainteractive.technologies@gmail.com. The same will be replied by the company suitably.

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to omegainteractive.technologies@gmail.com.

II. In case shares are held in demat mode, please provide DPID-CLID (16-digit DPID + CLID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to investors.gallops@gmail.com. If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.

III. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

IV. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

INSTRUCTIONS FOR MEMBERS FOR E-VOTING ON THE DAY OF THE AGM ARE AS UNDER:

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting

CONTACT DETAILS:

Company	OMEGA INTERACTIVE TECHNOLOGIES LIMITED
	SH 607 6TH FLR ,TOWN CENTRE COMMERCIAL PREMISE CENTRE,MAROL,ANDHERI(E) COOP SOC (PROP), CTS 165, A K RD, Marol Naka, Mumbai,Mumbai, Maharashtra, India, 400059
	Tel: 022-61919200 E-mail: omegainteractive.technologies@gmail.com Web. : www.omegainteractive.net
Registrar and Transfer Agent	MUFG INTIME INDIA PRIVATE LIMITED
	C 101, 247 Park, L.B.S. Marg, Vikhroli (West), Mumbai, Maharashtra, 400083
	Tel No.: +91- 022-49186000 Email: dilip.rajpurohit@linkintime.co.in Web: www.in.mpms.umfg.com
E-Voting	Email: evoting@nsdl.com
Agency & VC / OAVM	NSDL help desk: +91 – 022 - 4886 7000

Scrutinizer	M/s. SCS & Co. LLP Practicing Company Secretaries - Mr. Abhishek Chhajed Mobile-9408812129
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Registered Office

SH 607 6TH FLR ,TOWN CENTRE COMMERCIAL PREMISE
CENTRE,MAROL,ANDHERI(E) COOP SOC (PROP), CTS
165, A K RD, MAROL NAKA, MUMBAI,MUMBAI,
MAHARASHTRA, INDIA, 400059.

For and on behalf of Board of Directors For,
Omega Interactive Technologies Limited

Place: Mumbai

Date: 05/09/2026

SD/-
SHAILESH SHRIPAL AWALE
Managing Director
DIN: 11703762

EXPLANATORY STATEMENT

(Pursuant to Section 102 (1) of the Companies Act, 2013 and pursuant to Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the accompanying Notice dated April 01, 2025)

ITEM NO. 4 Regularisation of Appointment of Mr. Lokesh Kumar (DIN: 11764629) As a Non-Executive and Non- Independent Director

The Board of Directors of the Company, on the recommendation of the Nomination and Remuneration Committee, had appointed Mr. Lokesh Kumar (DIN: 11764629) as an Additional Director (Non-Executive and Non- Independent Director) of the Company with effect from July 29, 2026, in accordance with the provisions of Section 161 of the Companies Act, 2013.

The Nomination and Remuneration Committee recommended their appointments on the basis of knowledge, skills, expertise and experience.

Accordingly, the approval of Members is sought for the regularisation and appointment of **Mr. Lokesh Kumar Additional Director (Non-Executive and Non- Independent Director)** of the Company, liable to retire by rotation, in terms of Sections 152, 196, 197 and other applicable provisions of the Companies Act, 2013 and rules made thereunder.

Except Mr. Lokesh Kumar (DIN: 11764629), none of the Directors or Key Managerial Personnel or their relatives are in any way concerned or interested in passing of this resolution as set out in Item No. 4.

The Board recommends the Ordinary Resolution set out at Item No. 4 for approval by the Members.

Name of Director	Mr. Lokesh Kumar
DIN	11764629
A brief resume, Qualification(s), Experience and Nature of her expertise in specific functional areas, Recognition or awards	Mr. Lokesh Kumar is being appointed as a Non-Executive Director of the Company. He possesses experience in supervising day-to-day operations, coordinating with employees, ensuring compliance with company policies and safety standards, monitoring work quality, maintaining records, and facilitating efficient workflow to achieve organizational objectives.
Details of remuneration sought to be paid	Nil
Details of the remuneration last drawn by such person (FY 2024-25)	Nil
Date of first appointment on the Board	July 29, 2026
Term of Appointment	5 years and liable to Retirement by rotation

Shareholding in the Company	Nil
Relationship with other Directors, Manager and other Key Managerial Personnel	No relationship exists with any other Directors/ KMP

ITEM NO. 5 Regularisation of Appointment of Mr. Rahul Ratra (DIN: 11768091) As a Non-Executive and Non-Independent Director

The Board of Directors of the Company, on the recommendation of the Nomination and Remuneration Committee, had appointed Mr. Rahul Ratra (DIN: 11768091) as an Additional Director (Non-Executive and Non- Independent Director) of the Company with effect from July 29, 2026, in accordance with the provisions of Section 161 of the Companies Act, 2013.

The Nomination and Remuneration Committee recommended their appointments on the basis of knowledge, skills, expertise and experience.

Accordingly, the approval of Members is sought for the regularisation and appointment of **Mr. Rahul Ratra** as **Additional Director (Non-Executive and Non- Independent Director)** of the Company, liable to retire by rotation, in terms of Sections 152, 196, 197 and other applicable provisions of the Companies Act, 2013 and rules made thereunder.

Except Mr. Rahul Ratra (DIN: 11768091), none of the Directors or Key Managerial Personnel or their relatives are in any way concerned or interested in passing of this resolution as set out in Item No.

The Board recommends the Ordinary Resolution set out at Item No. 5 for approval by the Members.

Name of Director	Mr. Rahul Ratra
DIN	11768091
A brief resume, Qualification(s), Experience and Nature of her expertise in specific functional areas, Recognition or awards	Mr. Rahul Ratra is being appointed as a Non-Executive Director of the Company. He possesses experience in supervising day-to-day operations, coordinating with employees, ensuring compliance with company policies and safety standards, monitoring work quality, maintaining records, and facilitating efficient workflow to achieve organizational objectives.
Details of remuneration sought to be paid	Nil
Details of the remuneration last drawn by such person (FY 2024-25)	Nil
Date of first appointment on the Board	July 29, 2026
Term of Appointment	5 years and liable to Retirement by rotation
Shareholding in the Company	Nil

Relationship with other Directors, Manager and other Key Managerial Personnel	No relationship exists with any other Directors/ KMP
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ITEM NO. 6. SHIFTING OF THE REGISTERED OFFICE OF THE COMPANY WITHIN THE STATE OF MAHARASHTRA FROM THE JURISDICTION OF ROC, MUMBAI TO THE JURISDICTION OF ROC, PUNE.

The Members are informed that the Registered Office of the Company is presently situated at Flat No. 607, 6th Floor, Town Centre Commercial Prem Center, Marol Village, Andheri Kurla Road, Andheri East, Mumbai, Maharashtra – 400059.

The Board of Directors of the Company, at its meeting held on September 05, 2026 has considered and approved the proposal for shifting the Registered Office of the Company from the jurisdiction of the Registrar of Companies, Mumbai, to the jurisdiction of the Registrar of Companies, Pune, while remaining within the State of Maharashtra.

The proposed Registered Office of the Company shall be situated at:

Block Sector: SHOP NO. 20, PLOT NO 92/93, SECTOR NUMBER :1S, NEEL EMPRESS CHSL, NEW PANVEL EAST - 410206

The proposed shifting of the Registered Office is intended to facilitate the administrative and operational functioning of the Company and to provide a suitable location for carrying out the affairs of the Company.

Pursuant to Section 12(5) of the Companies Act, 2013, shifting of the Registered Office of a Company from the jurisdiction of one Registrar of Companies to another Registrar of Companies within the same State requires confirmation of the Regional Director. Accordingly, the proposed shifting shall be subject to the approval/confirmation of the Regional Director, Ministry of Corporate Affairs, and such other approvals, permissions and sanctions as may be required under the applicable provisions of law.

The Board of Directors recommends the Special Resolution set out at Item No. 6 of the accompanying Notice for approval of the Members.

None of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their respective shareholding, if any, in the Company.

The proposed resolution is being placed before the Members for approval as a Special Resolution.

Registered Office

Sh 607 6th Flr ,Town Centre Commercial Premise Centre, Marol, Andheri(E) Coop Soc (Prop), Cts 165, A K Rd, Marol Naka, Mumbai, Mumbai, Maharashtra, India, 400059.

For and on behalf of Board of Directors For,
Omega Interactive Technologies Limited

Place: Mumbai

Date: 05/09/2026

Sd/-
SHAILESH SHRIPAL AWALE
Managing Director
DIN: 11703762

DETAILS OF DIRECTOR SEEKING RE-APPOINTMENT / APPOINTMENT AT THE ANNUAL GENERAL MEETING

(Pursuant to Regulation 36(3) of SEBI (LODR), Regulations, 2015 and Secretarial Standard II)

NAME	Mr. Lokesh Kumar (DIN: 11764629)	Mr. Rahul Ratra (DIN: 11768091)
DIN	11764629	11768091
Date of Birth	19/04/1993	22/08/1994
Experience - Expertise in specific functional areas - Job profile and suitability	Mr. Lokesh Kumar (DIN: 11764629) living in Sitamarhi, Bihar. He possesses experience in supervising day-to-day operations, coordinating with employees, ensuring compliance with company policies and safety standards, monitoring work quality, maintaining records, and facilitating efficient workflow to achieve organizational objectives.	Mr. Rahul Ratra (DIN:11768091) living in South Delhi, Delhi. He possesses experience in supervising day-to-day operations, coordinating with employees, ensuring compliance with company policies and safety standards, monitoring work quality, maintaining records, and facilitating efficient workflow to achieve organizational objectives.
No. of Shares held as on 31/03/2026	NIL	NIL
Terms & Conditions	As per the terms and conditions provided in explanatory statement attached herewith	As per the terms and conditions provided in explanatory statement attached herewith
Remuneration paid in FY 2024-25	NA	NA
Remuneration sought to be paid	As may be decided by board	As may be decided by board
Number of Board Meetings attended during the FY 2024-25	NA	NA
Date of Original Appointment	29/07/2026	29/07/2026
Date of Appointment in current terms	29/07/2026	29/07/2026
Directorships held in other public companies*	Nil	Nil

Memberships / Chairpersonships of committees of public companies**	Nil	Nil
Inter-se Relationship with other Directors.	Nil	Nil

** Excluding Section 8 and Foreign Companies

*Includes Audit Committee, Nomination and Remuneration Committee

BOARD OF DIRECTORS' REPORT

To,
Members of,
OMEGA INTERACTIVE TECHNOLOGIES LIMITED

Your directors take pleasure in presenting the 32nd (Thirty-Second) Annual Report along with the Audited Financial Statements and Auditors' Report for the year ended 31st March, 2026.

1. FINANCIAL HIGHLIGHTS:

The following are the financial results of the Company for the year ended 31st March 2026:

(Amount in Rs. In Lakh)

Particulars	2025-26	2024-25
Revenue from Operations	14,924.89	2.05
Other Income	-	257.51
Less: Expenses	(13,718.13)	(98.65)
Profit/(Loss) Before Tax	1,206.76	158.85
Less: Tax Expenses	-	-
Current Tax	(304.13)	(39.98)
Deferred Tax	-	-
Profit/(Loss) for the year	304.13	118.88

2. RESULTS OF OPERATIONS AND THE STATE OF COMPANY'S AFFAIRS:

The Key highlights pertaining to the business operations of the Company for the year 2025-26 have been given hereunder:

- The total revenue from operation of the Company during the financial year 2025-26 is Rs. 14,924.89 Lakhs against the previous year's revenue of Rs. ₹257.51Lakhs
- The total expenses of the Company during the financial year 2025-26 are Rs. 13,718.13Lakhs against the previous year's expenses of Rs 98.65 Lakhs
- The Company has earned profit of Rs. 304.13against the previous year's Profit of Rs. 118.88Lakhs

Your directors are optimistic about the Company's business and hopeful of better performance with increased revenue and profit in the coming year.

3. DIVIDEND:

With a view to conserve the resources of the company for future, your director does not recommend any dividend for the Financial Year 2025-26 (Previous Year - Nil).

4. RESERVES:

During the year Under review, The Company has not transferred any amount to General Reserves.

5. CHANGE IN NATURE OF BUSINESS, IF ANY:

During the year under review, The Company has not made any changes in the Nature of Business of The Company. However, vide special resolutions passed in Extra-Ordinary General Meeting held on September 01, 2025 have approved to change an object clause of memorandum in order to enter n diverse business activities including manpower recruitment and staffing services across all levels, both in India and abroad; production, distribution, and exhibition of films, web series, and other audio-visual content, along with the use of AI and related technologies in media and entertainment; development and provision of software and AI solutions, particularly for the healthcare sector, and offering IT-enabled services such as data processing and transcription; dealing in computer hardware, software, and IT education; development of systems and application software including internet-based solutions; digital marketing, advertising, and franchising of its services and products globally; manufacturing, processing, trading, and exporting agricultural and food products; designing, manufacturing, and trading of jewellery, precious metals, stones, antiques, and related luxury goods; real estate development including residential, commercial, and industrial properties; and undertaking construction and infrastructure projects such as buildings, roads, bridges, and public utilities, along with associated design, management, leasing, and sales activities

6. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUNDS (IEPF)

The provision of Section 125 of Companies Act, 2013 is not applicable to the company as the company has not declared any dividend to its shareholder.

7. DEMATERIALISATION OF EQUITY SHARES:

All the Equity Shares of the Company are in dematerialized form with either of the depositories viz. NSDL and CDSL. The ISIN No. allotted is ISIN: INE113B01037.

8. DETAILS UNDER SECTION 67(3) OF THE COMPANIES ACT, 2013 (HEREINAFTER REFERRED TO AS 'THE ACT') IN RESPECT OF ANY SCHEME OF PROVISIONS OF MONEY FOR PURCHASE OF OWN SHARES BY EMPLOYEES OR BY TRUSTEES FOR THE BENEFIT OF EMPLOYEES:

There were no such instances during the year under review.

9. DEPOSITS:

During the year under review, the company has neither accepted nor renewed any deposits falling within the purview of section 73 of the companies act, 2013 ("The Act") read with the companies (acceptance of deposits) rules, 2014 as amended from time to time, and therefore details mentioned in rule 8(5) (v) & (vi) of companies (accounts) rules, 2014 relating to deposits, covered under chapter v of the act is not required to be given.

10.DETAILS OF SUBSIDIARY, JOINT VENTURE AND ASSOCIATE COMPANY:

The Company have incorporated a wholly owned subsidiary of the Company in Dubai, United Arab Emirates.

11. SHARE CAPITAL:

During the year under consideration, the Company has changed its capital structure and the authorized share capital as on 31st March 2026 stands as follow:

During the year under review, the authorized share capital of the company was increased from existing Rs. 10,22,00,000/- (Rupees Ten Crore Twenty-Two Lakhs Only) divided into 1,02,20,000 (One Crore Two Lakh Twenty Thousand) Equity Shares of Rs. 10/- (Rupees Ten) each To Rs. 11,82,00,000/- (Rupees Eleven Crore Eighty-Two Lakhs Only) divided into 1,18,20,000 (One Crore Eighteen Lakhs Twenty Thousand) Equity Shares of Rs. 10/- (Rupees Ten) each of ranking pari-passu with the existing Equity Shares in all respects, as per the Memorandum and Articles of Association of the Company.

The Company had issued 92,00,000 (Seven Crore) Fully Convertible Equity Warrants at an issue price Rs. 103.50/ each on a preferential basis pursuant to the approval of the shareholders obtained through the Annual General Meeting held on September 1, 2025. Against the said warrants, the Company has allotted:

- 2,21,223 (Two Lakh Twenty One Thousand Two Hundred Twenty Three) Equity Warrants On 21.08.2025;
- 93,750 (Ninety Three Thousand Seven Fifty) Equity Warrants On 22.08.2025;
- 28,00,000 (Twenty Eight Lakhs) Equity Warrants On 19.12.2025,
- 25,70,000 (Twenty Five Lakh Seventy Thousand) Equity Warrants On 29.12.2025.

******During the year under review, the Company split its existing Equity Shares having a face value of ₹10/- each into 10 Equity Shares having a face value of ₹1/- each, in accordance with the approval of the Members and applicable provisions of the Companies Act, 2013. Accordingly, the face value of the Equity Shares of the Company was changed from ₹10/- per share to ₹1/- per share.

Event Subsequent to the Year End:

Subsequent to the close of the financial year, the Company allotted Equity Shares pursuant to the conversion of Fully Convertible Equity Warrants issued on a preferential basis, as follows:

* On April 15, 2026, the Company allotted 43,50,000 (Forty-Three Lakh Fifty Thousand) Equity Shares of face value of INR 1/- each pursuant to conversion of 43,50,000 (Forty-Three Lakh Fifty Thousand) Fully Convertible Equity Warrants , at an issue price of INR 10.35/- per Equity Share, by way of preferential allotment.

******On July 1, 2026, the Company allotted 5,31,29,400 (Five Crore Thirty-One Lakh Twenty-Nine Thousand Four Hundred) Equity Shares of face value of INR 1/- each pursuant to conversion of 5,31,29,400 (Five Crore Thirty-One Lakh Twenty-Nine Thousand Four Hundred) Fully Convertible Equity Warrants , out of the 9,04,00,000 (Nine Crore Four Lakh) Fully Convertible Equity Warrants, at an issue price of INR 10.35/- per Equity Share, by way of preferential allotment.

12. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

No material changes have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report, which is affecting or might affect the financial position of the Company.

13. MANAGEMENT DISCUSSIONS & ANALYSIS REPORT:

Management Discussion & Analysis report for the year under review as stipulated under Regulation 34(2)(e) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is (hereinafter referred to as 'Listing Regulations') and as approved by the Board of Directors, is provided in a separate section and forms an integral part of this Report.

14. EXTRACT OF ANNUAL RETURN:

Pursuant to Section 92(3) and Section 134(3)(a) of the Companies Act, 2013, the Company has placed a copy of the Annual Return as of March 31, 2026, on its website at <https://omegainteractive.in/>

15. PARTICULARS OF EMPLOYEES:

Pursuant to the provisions of Rule 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 read with the Companies Act, 2013, it is hereby informed that none of the employees of the Company was in receipt of remuneration of Rs. 0.575 crore per annum during the year under review.

16. AUDITOR'S REPORT AND BOARD'S COMMENTS THEREON:

The Statutory Auditors of the Company have submitted the Audit Report for the financial year 2025-2026 report does not contain any qualification, reservation and adverse remarks. The notes on financial statement referred to in the Auditor's report are self-explanatory and do not call for any comments.

17. SECRETARIAL AUDITOR:

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed M/s. SCS & CO. LLP to undertake the Secretarial Audit of the Company for the FY 2025-26. The Report of the Secretarial Audit is annexed herewith as **Annexure-A** forming part of this report. There are no qualifications, reservations or adverse remarks made by the Secretarial Auditor in its report.

18. REPORTING OF FRAUD BY AUDITORS:

The Statutory and Secretarial auditors of the Company have not reported any instances of fraud committed against the Company, by its officers or employees which are not reportable to the Central Government as specified under Section 143(12) of the Companies Act, 2013.

19. DISCLOSURE OF ACCOUNTING TREATMENT:

In the preparation of the financial statements, the Company has followed the Accounting Standards referred to in Section 133 of the Companies Act, 2013. The significant accounting policies which are consistently applied are set out in the Notes to the Financial Statements.

20. CORPORATE GOVERNANCE:

As per Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the provisions of corporate governance are not applicable to the company as company has not attained the prescribed limit as mentioned hereunder:

The Corporate Governance norms shall not be mandatory for companies having paid up capital not exceeding Rs. 10 Crores and net worth not exceeding Rs. 25 Crores as on the last day of the previous financial year.

21. CORPORATE SOCIAL RESPONSIBILITY:

As per the provisions of Section 135 of the Companies Act, 2013, constitution of Corporate Social Responsibility (CSR) Committee and matters relating to it is not applicable to Company. Hence, there is no information regarding the same.

22. BOARD OF DIRECTORS, KEY MANAGERIAL PERSONNEL & COMMITTEES:

Constitution of Board

The Constitution of the Board of Directors and other disclosure related to the Board of Directors are given in the Report on Corporate Governance.

Disclosure by Directors

The Directors on the Board have submitted notice of interest under Section 184(1) i.e. in Form MBP 1, intimation under Section 164(2) i.e. in Form DIR 8 and declaration as to compliance with the Code of Conduct of the Company. None of the Directors of the Company is disqualified for being appointed as Director as specified in Section 164 (2) of the Companies Act, 2013.

Board Meeting:

Regular meetings of the Board are held, inter-alia, to review the financial results of the Company. Additional Board meetings are convened, as and when required, to discuss and decide on various business policies, strategies and other businesses. The Board meetings are generally held at registered office of the Company.

During the year under review, Board of Directors of the Company met 23(Twenty Three) times, viz ; April 07, 2025; May 06, 2025; May 10, 2025; May 23, 2025; June 19, 2025; July 16, 2025; July 23, 2025; July 31, 2025; August 02, 2025; August 21, 2025; August 22, 2025; September 08, 2025; October 16, 2025; October 27, 2025; November 06, 2025; December 08, 2025; ; December 19, 2025; December 23, 2025; December 29, 2025; January 20, 2026; February 10, 2026; February 23, 2026; March 28, 2026. The details of attendance of each Director at the Board Meetings and Annual General Meeting are given in the Report on Corporate Governance.

Independent Directors:

In terms of Section 149 of the Companies Act, 2013 and rules made there under and Listing Regulations, the Company has three Non-Promoter Non-Executive Independent Directors. In the opinion of the Board of Directors, all three Independent Directors of the Company meet all the criteria mandated by Section 149 of the Companies Act, 2013 and rules made there under and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and they are Independent of Management.

A separate meeting of Independent Directors was held on March 25, 2026, to review the performance of Non-Independent Directors and Board as whole and performance of Chairperson of the Company including assessment of quality, quantity and timeliness of flow of information between Company

management and Board that is necessary for the board of directors to effectively and reasonably perform their duties.

The terms and conditions of appointment of Independent Directors and Code for Independent Director are incorporated on the website of the Company at <https://omegainteractive.in>

The Company has received a declaration from the Independent Directors of the Company under Section 149(7) of Companies Act, 2013 and 16(1)(b) of Listing Regulations confirming that they meet criteria of Independence as per relevant provisions of Companies Act, 2013 for financial year 2025-26 and that they are not aware of any circumstance or situation, which exist or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgment and without any external influence. The Board of Directors of the Company has taken on record the said declarations and confirmation as submitted by the Independent Directors after undertaking due assessment of the veracity of the same. In the opinion of the Board, they fulfill the conditions for Independent Directors and are independent of the Management. All the Independent Directors have confirmed that they are in compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, with respect to registration with the data bank of Independent Directors maintained by the Indian Institute of Corporate Affairs.

Familiarization Programme for Independent Directors

The Board members are provided with necessary documents/ brochures, reports, and internal policies to enable them to familiarize with the Company's procedures and practices, the website link is <https://omegainteractive.in>

PERFORMANCE EVALUATION:

The Board of Directors has carried out an annual evaluation of its own performance, board committees, chairman and individual directors pursuant to the provisions of the Companies Act, 2013 in the following processes, information and functioning etc.

- The performance of the committees was evaluated by the board after seeking inputs from the committee members based on the criteria such as the composition of committees, effectiveness of committee meetings, etc.
- The board and the nomination and remuneration committee reviewed the performance of the individual directors based on the criteria such as the contribution of the individual director to the board and committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc.
- In addition, the performance of chairperson was also evaluated on the key aspects of his role.
- Separate meeting of independent directors was held on March 25, 2026, to evaluate the performance of non-independent directors, performance of the board as a whole and performance of the chairperson, considering the views of executive directors and non-executive directors. Performance evaluation of independent directors was done by the entire board, excluding the independent director being evaluated.

Key Managerial Personnel:

During the year under review, Mr. Ankit Bhojak has resigned from the post of Company Secretary and Compliance officer w.e.f. October 1, 2025. Ms. Nidhi Malpani has been appointed as Company Secretary and Compliance officer of the company w.e.f. March 28, 2026.

COMMITTEES OF BOARD

The Board of Directors, in line with the requirement of the act, has formed various committees, details of which are given hereunder:

1. Audit Committee
2. Stakeholders Relationship Committee
3. Nomination and Remuneration Committee

The composition of each of the above Committees, their respective role and responsibility are detailed in the Report on Corporate Governance annexed to this Report.

23. DIRECTORS' RESPONSIBILITY STATEMENT

To the best of our knowledge and belief and according to the information and explanations obtained by them, your Directors make the following statement in terms of Section 134(3) (c) of the Companies Act, 2013:

- That in the preparation of the Annual Accounts for the year ended 31st March, 2026, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;
- That the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the company for that period;
- That the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- The Annual Accounts have been prepared on a going concern basis;
- That the directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively; and
- That the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

24. VIGIL MECHANISM:

The Company has established a vigil mechanism and accordingly framed a Whistle Blower Policy. The policy enables the employees to report to the management instances of unethical behavior, actual or suspected fraud or violation of Company's Code of Conduct. Further the mechanism adopted by the Company encourages the Whistle Blower to report genuine concerns or grievances and provide for adequate safe guards against victimization of the Whistle Blower who avails of such mechanism and also provides for direct access to the Chairperson of the Audit Committee, in exceptional cases. The functioning of vigil mechanism is reviewed by the Audit Committee from time to time. None of the Whistle blowers has been denied access to the Audit Committee of the Board. The Whistle Blower Policy of the Company is available on the website of the Company <https://omegainteractive.in/>.

25. NOMINATION AND REMUNERATION POLICY:

Nomination and Remuneration Policy in the Company is designed to create a high-performance culture. It enables the Company to attract motivated and retained manpower in competitive market, and to harmonize the aspirations of human resources consistent with the goals of the Company. The Company pays remuneration by way of salary to its Executive Directors and Key Managerial Personnel. Annual increments are decided by the Nomination and Remuneration Committee within the salary scale approved by the members and are effective from April 1, of each year.

The Nomination and Remuneration Policy, as adopted by the Board of Directors, is placed on the website of the Company at <https://omegainteractive.in/>.

26. REMUNERATION OF DIRECTORS:

The details of remuneration/sitting fees paid during the financial year 2025-26 to Executive Directors/Directors of the Company is provided in Report on Corporate Governance which is the part of this report.

27. PARTICULARS OF LOANS, GUARANTEES, INVESTMENTS & SECURITY:

The Details of Loans, Guarantees, Investments and Security covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statement.

28. WEB LINK OF ANNUAL RETURN:

The Annual Return of the Company as on March 31, 2026 is available on the Company's website and can be accessed at <https://omegainteractive.in/>.

29. RELATED PARTIES TRANSACTION:

There are no materially significant Related Party Transactions made by the Company with Promoters, Directors, Key Managerial Personnel which may have a potential conflict with the interests of the Company at large. All Related Party Transactions are placed before the Audit Committee and the Board for approval, if required. Prior omnibus approval of the Audit Committee is obtained for the transactions which are of a foreseen and repetitive in nature.

The Company has developed an Internal Guide on Related Party Transactions Manual and prescribed Standard Operating Procedures for the purpose of identification and monitoring of such transactions. The Policy on Related Party Transactions as approved by the Board is uploaded on the Company's website at www.omegainteractive.net.

All Related Party Transactions entered into during the financial year were on an arm's length basis and were in the ordinary course of business. Your Company had not entered into any transactions with the related parties which could be considered material in terms of Section 188 of the Companies Act, 2013. Accordingly, the disclosure of related party transactions as required under Section 134(3)(h) of the Companies Act, 2013 in form AOC-2 is not applicable.

There was no contracts, arrangements or transactions which was not executed in ordinary course of business and/or at arm's length basis.

30. MAINTENANCE OF COST RECORDS

The Provisions of Cost Audit and Records as prescribed under Section 148 of the Act, are not applicable to the Company.

31. PARTICULARS REGARDING CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO

Information under Section 134(3)(m) of The Companies Act, 2013, read with Rule 8 of the Companies (Accounts) Rules, 2014, details regarding Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo for the year under review are as follows:

Conservation of Energy

a) Steps taken or impact on conservation of energy-The Operations of the Company do not consume energy intensively. However, Company continues to implement prudent practices for saving electricity and other energy resources in day-to-day activities.

b) Steps taken by the Company for utilizing alternate sources of energy-Though the activities undertaken by the Company are not energy intensive, the Company shall explore alternative sources of energy, as and when the necessity arises.

Technology Absorption

c) The efforts made towards technology absorption - The Company continues to take prudential measures in respect of technology absorption, adaptation and take innovative steps to use the scarce resources effectively.

d) In case of imported technology (imported during the last three years reckoned from the beginning of the financial year) - Not Applicable.

The Particulars of Foreign Exchange and Outgo for the year under review are: (₹ in Lakhs)

PARTICULARS	March 31, 2026	March 31, 2025
Foreign exchange earning	Nil	Nil
Foreign exchange outgo	Nil	Nil

32.SIGNIFICANT AND MATERIAL ORDERS:

There are no significant material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

33. SEXUAL HARASSMENT OF WOMEN AT WORKPLACE:

To foster a positive workplace environment, free from harassment of any nature, we have institutionalized the Anti-Sexual Harassment Initiative (ASHI) framework, through which we address complaints of sexual harassment at the all workplaces of the company. Our policy assures discretion and guarantees non-retaliation to complainants. We follow a gender-neutral approach in handling complaints of Sexual Harassment and we are complaint with the law of the land where we operate.

During the financial year under review, the Company has complied with all the provisions of the POSH Act and the rules framed thereunder. Further details are as follow:

a.	Number of complaints of Sexual Harassment received in the Year	Nil
b.	Number of Complaints disposed off during the year	Nil
c.	Number of cases pending for more than ninety days	Nil

34. MATERNITY BENEFIT ACT 1961

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

35. RISK MANAGEMENT:

A well-defined risk management mechanism covering the risk mapping and trend analysis, risk exposure, potential impact and risk mitigation process is in place. The objective of the mechanism is to minimize the impact of risks identified and taking advance actions to mitigate it. The mechanism works on the principles of probability of occurrence and impact, if triggered. A detailed exercise is being carried out to identify, evaluate, monitor and manage both business and non-business risks.

36. INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY:

Though the various risks associated with the business cannot be eliminated completely, all efforts are made to minimize the impact of such risks on the operations of the Company. Necessary internal control systems are also put in place by the Company on various activities across the board to ensure that business operations are directed towards attaining the stated organizational objectives with optimum utilization of the resources. Apart from these internal control procedures, a well-defined and established system of internal audit is in operation to independently review and strengthen these control measures, which is carried out by a reputed firm of Chartered Accountants. The audit is based on an internal audit plan, which is reviewed each year in consultation with the statutory auditor of the Company and the audit committee. The conduct of internal audit is oriented towards the review of internal controls and risks in its operations.

The Internal Auditor of the Company carried out review of the internal control systems and procedures. The internal audit reports are reviewed by Audit Committee and Board.

Your Company has also put in place adequate internal financial controls with reference to the financial statements commensurate with the size and nature of operations of the Company. During the year, such controls were tested and no material discrepancy or weakness in the Company's internal controls over financial reporting was observed.

37. STATUTORY AUDITOR AND THEIR REPORT:

M/s. Sarang Shivajirao Chavan and Associates, Chartered Accountants, Ahmedabad (FRN: 159649W), were appointed as Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of M/s Bhatt Shah Mekhia and Co.(Formerly known as Patel Jain & Associates), Chartered

Accountants (Firm Registration No. 129797W) .The Company has received a certificate from the said auditor to the effect that if they are appointed, it would be in accordance with the provisions of Companies Act, 2013. Therefore, the board of directors do hereby recommend an appointment of M/s. Sarang Shivajirao Chavan and Associates, Chartered Accountants, Ahmedabad (FRN: 159649W) as statutory auditor of the company to hold office from the conclusion of ensuing AGM till the conclusion of 37th AGM.

Further, the Notes to the financial statements referred to in the Auditors Report are self-explanatory and therefore do not call for any comments under Section 134 of the Companies Act, 2013. The Auditors' Report does not contain any qualification, reservation or adverse remark. The Auditors' Report is enclosed with the financial statements in this Annual Report.

38. SECRETARIAL AUDITOR AND THEIR REPORT:

The Company has appointed M/s. SCS & CO. LLP, Practicing Company Secretaries, to conduct the secretarial audit of the Company for the financial year 2025-2026, as required under Section 204 of the Companies Act, 2013 and Rules thereunder. The Secretarial Audit Report for the financial year 2025-2026 is annexed to this report as an **"Annexure – A"**.

1. The Composition of Board is not duly constituted as required under section 203 of the Companies Act, 2013 and Regulation 17 of SEBI(LODR) Regulations, 2015;
2. The Company had not maintained the SDD Software during the year.
3. Ms. Tejal Kalpeshbhai Vohra, Independent Director is a wife of Mr. Kalpeshkumar Vohra, No-Executive Director, who cannot be appointed as an Independent Director of the company. Further, wrong outcome was given in BSE for her appointment;
4. Company does not have any active Chief Financial Officer since 29.01. 2025;
5. Company have not maintained SDD software and consequently does not make the entries in SDD software.
6. As per Regulation 46 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, The Listing entity is required to maintain a functional website, However the Company's website has not been fully functional;
7. Many stock exchange compliances and ROC forms filling are not as per the statutory requirements and delay filled.
8. Due to non-availability of certain forms with respect to appointment and resignation of directors we are not able to verify them as filed by the Company. Hence, we do not confirm whether the said forms have been filed within the prescribed period as mentioned under Companies Act, 2013 i.e. within 30 days from the date of Appointment & Resignation.
9. The certificate/compliance under Regulation 74(5) for the quarter ended June 30,2025 was uploaded on April 16, 2025, against the due date of April 15, 2025.

10. The Shareholding Pattern for the quarter ended December 31,2025 was filed/uploaded on January 28, 2026 against the due date of January 21, 2026.

11. The unaudited financial results for the quarter ended June 30,2025 were initially submitted to the Stock Exchange on July 31,2025 without the financial results being signed by the prescribed authorised signatory. The Stock Exchange subsequently raised a deficiency and revised financial results were submitted on August 11,2025.

39. LARGE ENTITY:

The Board of Directors of the Company hereby confirms that the Company is not a Large Corporate entity in terms of Regulation 50B of SEBI (Issue and Listing of Non-Convertible Securities) Regulations, 2021 (NCS Regulations).

40. REPORTING OF FRAUD:

The Auditors of the Company have not reported any fraud as specified under Section 143(12) of the Companies Act, 2013.

41. INSURANCE:

The assets of your Company have been adequately insured.

42. PROCEEDINGS INITIATED/PENDING AGAINST YOUR COMPANY UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016:

There are no proceedings initiated/pending against your Company under the Insolvency and Bankruptcy Code, 2016 which materially impact the Business of the Company.

43. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS:

During the year under review, there has been no one time settlement of loans taken from banks and financial institution.

44. WEBSITE

As per Regulation 46 of SEBI (LODR) Regulations, 2015, the Company has maintained a functional website namely "<https://omegainteractive.in/>," containing basic information about the Company. The website of the Company is also containing information like Policies, Shareholding Pattern, Financial Results and information of the designated officials of the Company who are responsible for assisting and handling investor grievances for the benefit of all stakeholders of the Company, etc.

45. ADOPTION OF IND-AS

The company has prepared the opening balance sheet as per Ind AS as of 1 April 2021 (the transition date) by recognizing all assets and liabilities whose recognition is required by Ind AS, not recognizing

items of assets or liabilities which are not permitted by Ind AS, by reclassifying items from previous GAAP to Ind AS as required under Ind AS, and applying Ind AS in measurement of recognized assets and liabilities.

There were no significant reconciliation items between cash flows prepared under previous GAAP and those prepared under Ind AS.

46. PREVENTION OF INSIDER TRADING

The Company has adopted a Code of Conduct for Prevention of Insider Trading with a view to regulate trading in securities by the Directors and designated employees of the Company. The Code requires pre-clearance for dealing in the Company's shares and prohibits the purchase or sale of Company shares by the Directors and the designated employees while in possession of unpublished price sensitive information in relation to the Company and during the period when the Trading Window is closed. The Board is responsible for implementation of the Code.

47. DETAILS OF THE DESIGNATED OFFICER:

Ms.Nidhi Malpani, Company Secretary & Compliance officer of the company is acting as Designated Officer under Rule (9) (5) of the Companies (Management and Administration) Rules, 2014 w.e.f. March 28, 2026. Mr. Ankit Bhojak has resigned from the post of Company Secretary & Compliance officer of the company w.e.f. October 01, 2025.

48. SECRETARIAL STANDARDS OF ICSI:

The applicable Secretarial Standards, i.e. SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings', respectively, have been duly complied by your Company.

49. GENERAL DISCLOSURE:

Your Directors state that the Company has made disclosures in this report for the items prescribed in section 134 (3) of the Act and Rule 8 of The Companies (Accounts) Rules, 2014 and other applicable provisions of the act and listing regulations, to the extent the transactions took place on those items during the year. Your Directors further state that no disclosure or reporting is required in respect of the following items as there were no transactions occur on these items during the year under review;

1. Details relating to deposits covered under Chapter V of the Act;
2. Issue of Equity Shares with differential rights as to dividend, voting or otherwise;
3. Issue of shares (including sweat equity shares) to employees of the Company under any scheme save and ESOS;
4. Annual Report and other compliances on Corporate Social Responsibility;
5. There is no revision in the Board Report or Financial Statement;
6. No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and company's operations in future;
7. Information on subsidiary, associate and joint venture companies.

50. ACKNOWLEDGEMENT:

Your directors wish to place on record their sincere appreciation for significant contributions made by the employees at all levels through their dedication, hard work and commitment, enabling the Company to achieve good performance during the year under review.

Your directors also take this opportunity to place on record the valuable co-operation and support extended by the banks, government, business associates and the shareholders for their continued confidence reposed in the Company and look forward to having the same support in all future endeavours.

Registered office:

SH 607 6TH FLR ,TOWN CENTRE COMMERCIAL
PREMISE CENTRE,MAROL,ANDHERI(E) COOP SOC
(PROP), CTS 165, A K RD, MAROL NAKA,
MUMBAI,MUMBAI, MAHARASHTRA, INDIA,
400059.

Date: 05.09.2026

Place: Mumbai

By order of the Board of Directors

For, Omega Interactive Technologies Limited

SD/-

SHAILESH SHRIPAL AWALE

Managing Director

DIN: 11703762

SD/-

PANKAJ BAID

Chairman and Non-Executive Director

DIN: 07462097

Annexure – A

SECRETARIAL AUDIT REPORT

Form No. MR-3

For the financial year ended March 31, 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and

Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

The Board of Directors,

Omega Interactive Technologies Limited

Sh 607 6th Flr ,Town Centre Commercial

Premisecentre, Marol, Andheri(E) Coop Soc (Prop),

Cts 165, A K Rd, Marol Naka,

Mumbai,Mumbai,Maharashtra, India, 400059.

Sub: Secretarial Compliance Report of Omega Interactive Technologies Limited for the Financial Year ended March 31, 2026.

We have conducted a review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by Omega Interactive Technologies Limited [CIN: L78100MH1994PLC077214] ('hereinafter referred as 'the listed entity') having its Registered Office at Sh 6076thFlr ,Town Centre commercial premise centre, Marol, Andheri(E) Coop Soc (Prop), Cts 165, A K Rd, Marol Naka ,Mumbai,Mumbai, Maharashtra, India, 400059.The Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conduct/ statutory compliances and providing our observations thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that the listed entity has, during the review period covering the financial year ended on March 31, 2026, complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

I, Mr. Abhishek Prakashchand Chhajed, Partner of SCS & Co. LLP (LLPIN: AAV-1091), Company Secretaries, Ahmedabad have examined:

- a. all the documents and records made available to us and explanation provided by Omega Interactive Technologies Limited ("the listed entity"),
- b. the filings/ submissions made by the listed entity to the stock exchanges,
- c. website of the listed entity,
- d. any other document/ filing, as may be relevant, which has been relied upon to make this certification, for the year ended March 31, 2026 ("Review Period") in respect of compliance with

the provisions of:

- i. the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder, to the extent applicable to this company; and
- ii. the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI"), to the extent applicable to this company.

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -

- i. The Companies Act, 2013 ("the Act") and the rules made there under as applicable;
- ii. The Securities Contracts (Regulation) Act, 1956 ("SCRA") and the rules made there under;
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- iv. The Foreign Exchange Management Act, 1999 (FEMA) and the rules and regulations made there under to the extent of Foreign Direct Investment;
- v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("SEBI Act")
 - a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - c) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
 - d) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Listing Agreement entered with BSE;
 - e) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and circulars/ guidelines/Amendments issued there under and
- vi. The Revised Secretarial Standards issued by the Institute of Company Secretaries of India.

The listed entity has complied with the provisions of the above Regulations and circulars/guidelines issued thereunder, except in respect of matters specified below:

1. The Composition of Board is not duly constituted as required under section 203 of the Companies Act, 2013 and Regulation 17 of SEBI(LODR) Regulations, 2015;
2. The Company had not maintained the SDD Software during the year.
3. Ms. Tejal Kalpeshbhai Vohra, Independent Director is a wife of Mr. Kalpeshkumar Vohra, No-Executive Director, who cannot be appointed as an Independent Director of the company. Further, wrong outcome was given in BSE for her appointment;
4. Company does not have any active Chief Financial Officer since 29.01. 2025;

5. Company have not maintained SDD software and consequently does not make the entries in SDD software.
6. As per Regulation 46 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, The Listing entity is required to maintain a functional website, However the Company's website has not been fully functional;
7. Many stock exchange compliances and ROC forms filling are not as per the statutory requirements and delay filled.
8. Due to non-availability of certain forms with respect to appointment and resignation of directors we are not able to verify them as filed by the Company. Hence, we do not confirm whether the said forms have been filed within the prescribed period as mentioned under Companies Act, 2013 i.e. within 30 days from the date of Appointment & Resignation.
9. The certificate/compliance under Regulation 74(5) for the quarter ended June 30,2025 was uploaded on April 16, 2025, against the due date of April 15, 2025.
10. The Shareholding Pattern for the quarter ended December 31,2025 was filed/uploaded on January 28, 2026 against the due date of January 21, 2026.
11. The unaudited financial results for the quarter ended June 30,2025 were initially submitted to the Stock Exchange on July 31,2025 without the financial results being signed by the prescribed authorised signatory. The Stock Exchange subsequently raised a deficiency and revised financial results were submitted on August 11,2025.

We further report that-

The listed entity is in compliance / not in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of Regulation 46(2) (za) of the LODR Regulations. - **NOT APPLICABLE DURING THE REVIEW PERIOD.**

We further report that-

During the period under review, the board composition of the company is duly constituted with proper balance of executive directors, non-executive directors and independent directors. The changes in the composition of the board of directors that took place during the period under review were carried out in compliance with the provisions of the act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions in the Board are carried through, while the dissenting members' views, if any, are captured and recorded as part of the minutes.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

FOR SCS AND CO. LLP
Practicing Company Secretaries
Firm Registration Number: - L2020GJ008700

Date: 05.09.2026
Place: Ahmedabad

Sd/-
CS ABHISHEK CHHAJED
Partner
Mem. No.: F11334
Peer Review Number: - 1677/2022
UDIN: F011334H001376346

Note:

1.This Report is to be read with my letter of even date which is annexed as Annexure – I which form integral part of this report.

To,
The Board of Directors,
Omega Interactive Technologies Limited
SH 607 6TH FLR ,TOWN CENTRE
COMMERCIALPREMISECENTRE, MAROL,ANDHERI(E)
COOP SOC (PROP), CTS 165, A K RD, Marol Naka,
Mumbai,Mumbai, Maharashtra, India, 400059.

Our report of even date is to be read along with this letter.

- 1) Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
- 2) We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices we followed provide a reasonable basis for our opinion.
- 3) We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
- 4) Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happenings of events etc.
- 5) The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
- 6) The secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficiency or effectiveness with which the management has conducted the affairs of the company.

FOR SCS AND CO. LLP
Practicing Company Secretaries
Firm Registration Number: - L2020GJ008700

Sd/-
CS ABHISHEK CHHAJED
Partner
Mem. No.: F11334
Peer Review Number: - 1677/2022
UDIN: F011334H001376346

Date: 05.09.2026
Place: Ahmedabad

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Directors of Omega Interactive Technologies Limited are pleased to present the Management Discussion & Analysis ("MD & A") Report for the Year Ended March 31, 2025.

1.INDUSTRY STRUCTURE AND DEVELOPMENTS:

The Company is principally engaged in the business of software activities including development and consulting of software.

2.OPPORTUNITIES AND THREATS:

As cost arbitrage no longer remains a competitive advantage, the Indian IT industry is witnessing a paradigm shift in the way services are being delivered. In a move to counter the effects of regulations in key markets and the widespread adoption of automation, majority of the IT players in India are being forced to rethink their talent model. With a slowdown in demand for traditional outsourcing services, it is imperative for companies to build newer capabilities in emerging technologies such as Cloud, AI, SMAC. However, as companies intend to move up the digital value chain, ensuring robust cyber security frameworks while embracing the changes brought in by digital disruptions will be a key factor in realizing the industry's future potential. Your company is planning to find a way to tackle all the hindrances and sustain in the vibrant and competitive market conditions.

3.SEGMENT—WISE OR PRODUCT-WISE PERFORMANCE:

The company is engaged in single segment. All the activities of the Company are related to its main business. As such there are no separate reportable segments.

4.OUTLOOK:

To make the company operational, the board is making its best effort to implement the cost reduction measures to the extent feasible. Several cost cutting measures have already been undertaken by the Company. The management is hopeful of achieving better results in the next few years.

5.RISKS AND CONCERNS:

The company's future development would depend upon the operational activities to be undertaken by the Company.

6.INTERNAL CONTROL SYSTEM AND ITS ADEQUACY:

The company is following a proper and adequate system of internal control in respect of all its activities. Further, all transactions entered into by the Company are fully authorized, recorded and reported correctly.

FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE:

(in Lakhs)

Particulars	2025-26	2024-25
Revenue from Operations	14,924.89	2.05
Other Income	-	-
Less: Expenses	(13,718.13)	(98.65)

Profit/(Loss) Before Tax	1,206.76	158.85
Less: Tax Expenses	-	
Current Tax	(304.13)	(39.98)
Deferred Tax	-	-
Profit/(Loss) for the year	304.13	118.88

REVIEW OF PERFORMANCE

The Key highlights pertaining to the business operations of the Company for the year 2025-26 have been given hereunder:

- The total revenue from operation of the Company during the financial year 2025-26 is Rs. (15.00) Lakhs against the previous year's revenue of Rs. 2997.38 Lakhs
- The total expenses of the Company during the financial year 2025-26 are Rs. 7.18 Lakhs against the previous year's expenses of Rs 2801.25 Lakhs
- The Company has incurred net loss of Rs. against the previous year's Profit of Rs. 22.18 Lakhs

Your directors are optimistic about the Company's business and hopeful of better performance with increased revenue and profit in the coming year.

CAUTIONARY STATEMENT:

Statement in the Management Discussion and Analysis describing the Company's objectives, expectations, estimates or predictions may be forward looking within the meaning of applicable securities laws and regulations. Actual results may differ materially from those expressed in the statement due to external factors. The company assumes no responsibility to publicly amend, modify or revise any forward-looking statements on the basis of any subsequent developments, information or events.

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(pursuant to Regulation 34(3) and Schedule V Para C Clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members of,
Omega Interactive Technologies Limited
Sh 607 6th Flr ,Town Centre
Commercialpremisecentre,Marol,Andheri(E)
Coop Soc (Prop), Cts 165, A K Rd, Marol Naka,
Mumbai,Mumbai, Maharashtra, India, 400059.

We M/s. **SCS & CO. LLP**, Company Secretaries (Firm registration number: L2020GJ008700, Peer Review No. 1677/2022), have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Omega Interactive Technologies Limited and having registered office at Sh 607 6th Flr ,Town Centrecommercialpremisecentre,Marol,Andheri(E) Coop Soc (Prop), Cts 165, A K Rd, Marol Naka,Mumbai,Mumbai, Maharashtra, India, 400059 (hereinafter referred to as "the Company"), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub Clause (10)(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers, we hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on March 31, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

S.N.	Name of Directors and Key Managerial Personnel	Category and Designation	Date of Appointment	Date of Cessation
1.	Mr.Pankaj Baid	Independent Director	24/03/2023	--
2.	Mr.Lokesh Kumar	Non-Executive Non-Independent Director	29/07/2026	--
3.	Mr.Rahul Ratra	Non-Executive Non-Independent Director	29/07/2026	--
4.	Ms. Vohra Tejal Kalpeshbhai	Independent Director	22/11/2024	--
5.	Mr.Kalpeshkumar Nanalal Vohra	Non-Executive Non-Independent Director	22/11/2024	--
6.	Mr. Shailesh Shripal Awale	Executive Director	06/05/2026	--

**As per website of Ministry of Corporate Affairs.*

It shall be noted that ensuring the eligibility for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on my verification.

This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

FOR SCS AND CO. LLP
Practicing Company Secretaries
Firm Registration Number: - L2020GJ008700

Place: Mumbai
Date: 05/09/2026

Sd/-
CS ABHISHEK CHHAJED
Partner
Mem. No.: F11334
Peer Review Number: - 1677/2022
UDIN: F011334H001376533

CHIEF EXECUTIVE OFFICER (CEO) AND CHIEF FINANCIAL OFFICER (CFO) CERTIFICATION
AS PER REGULATION 17 (8) OF THE SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Board of Directors,
Omega Interactive Technologies Limited

SH 607 6TH FLR ,TOWN CENTRE
COMMERCIALPREMISECENTRE,MAROL,ANDHERI(E)
COOP SOC (PROP), CTS 165, A K RD, Marol Naka,
Mumbai,Mumbai, Maharashtra, India, 400059.

CERTIFICATION TO THE BOARD PURSUANT TO REGULATION 17 (8) OF THE SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

We, Shailesh Shripal Awale (DIN: 11703762), Chairman and Managing Director hereby certify that in respect of the Financial Year ended on March 31, 2026:

1. we have reviewed the financial statements and the cash flow statements for the year, and that to the best of our knowledge and belief:
 - a. these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - b. these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations;
2. there are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violative of the Company's Code of Conduct;
3. we accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of internal control, if any, of which we are aware and the steps taken or proposed to be taken to rectify the same;

4. we have indicated to the auditors and the Audit Committee: -
- a. significant changes, if any, in internal control over financial reporting during the year;
 - b. significant changes, if any, in accounting policies during the year and the same have been disclosed in the notes to the financial statements; and
 - c. Instances of significant fraud, if any, wherein there has been involvement of management or an employee having a significant role in the Company's internal control system over financial reporting.

**For and on behalf of the Board of
Directors**

**Place: MUMBAI
Dated: 05.09.2026**

**Sd/-
Shailesh Shripal Awale
Managing Director
11703762**

INDEPENDENT AUDITOR'S REPORT

To the Members of **OMEGA INTERACTIVE TECHNOLOGIES LIMITED**

Opinion

We have audited the financial statements of **OMEGA INTERACTIVE TECHNOLOGIES LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2026, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, its **profit** and its cash flows for the year ended on that date

- a) In the case of the balance sheet, of the state of affairs of the company as at March 31, 2026
- b) In the case of the Profit and Loss Account, of the profit for the period ended on that date and
- c) In the case of cash flow statement, for the cash flows for the year ended on that date
- d) And the changes in equity for the year ended on that date

Basis for Opinion

We conducted our audit in accordance with the Indian Accounting Standards (Ind-AS) 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 financial statements under the provisions of the Companies Act, 2013 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.

Key Audit Matters

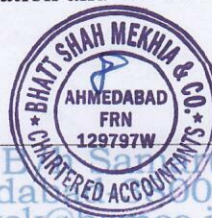
Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

S. No.	Key Audit Matter	Auditor's Response
1.	Nil	Nil

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board'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 during the course of our 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.

Responsibilities of Management and Those Charged with Governance for the 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 financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards (AS) specified under section 133 of the Act. 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 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, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

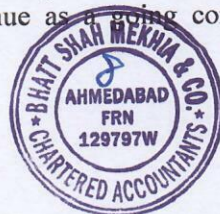
Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 management.
- Conclude on the appropriateness of 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 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 financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

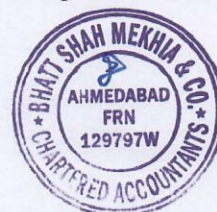
Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) 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', 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 the 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 (AS) 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) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
 - g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.



- h) 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 have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.
 - v. No dividend has been declared or paid during the year by the company.
 - vi. The edit log feature is not enabled. As a result, detailed tracking of changes and alterations to transactions is not available.

For Bhatt Shah Mekhia & Co.
Chartered Accountants
Firm Regn No. 129797W

Dipika



Dipika Shah
Partner
Membership No. 600502
Place: Ahmedabad
Date: 08th May 2026
UDIN: 26600502JGPZYJ6734

Annexure 'A'

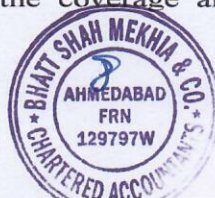
The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

- (i) (a) (A) In respect of the Company's Property, Plant and Equipment and Intangible Assets:
- 1) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and has maintained proper records showing full particulars of Intangible Assets.
 - 2) The Property, Plant and Equipment of the company been physically verified by the management in a phased manner, designed to cover all the items over a period of Three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the period ended and no material discrepancies between the book's records and the physical fixed assets have been noticed.
 - 3) According to the information and explanation given to us, the title deeds of the immovable properties (other than properties where the company is the lessee, and the lease agreements are duly executed in favour of the lessee) are held in the name of the company.
 - 4) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year ended.
 - 5) According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder during the year ended.
- (b) The title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company, except the following: -

Description of Property	Gross carrying value	Held in name of	Whether promoter, director or their relative or employee	Period held - indicaterange, where appropriate	Reason for not being held in name of company
NIL					

- (c) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- (d) As explained to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) As explained to us, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such



verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.

- (iii) (a) During the year the company has made investments or guarantee or security or granted loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.
- (b) According to the information and explanations given to us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prima facie prejudicial to the company's interest;
- (c) There is no stipulation of schedule of repayment of principal and payment of interest and therefore we are unable to comment on the regularity of repayment of principal & payment of interest.
- (d) Since the term of arrangement do not stipulate any repayment schedule we are unable to comment whether the amount is overdue or not.
- (e) No loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties except following:

Name of Party	Amount renewed or extended	% of total loan	Remark, if any
	Nil		

- (f) The company has granted loans or advances in the nature of loans repayable on demand.
- (iv) In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- (v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013.
- (vi) As per information & explanation given by the management, maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
- (vii) (a) According to the records made available to us, company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2026 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.
- (viii) According to the information and explanations given by the management, no transactions not recorded in the books of account have been surrendered or disclosed as



income during the year in the tax assessments under the Income Tax Act, 1961.

- (ix) (a) In our opinion and according to the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- (b) According to the information and explanations given by the management, the company is not declared willful defaulter by any bank or financial institution or other lender;
- (c) In our opinion and according to the information and explanations given by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained, except for:

Nature of the fund raised	Name of the lender	Amount diverted (Rs.)	Purpose for which amount was sanctioned	Purpose for which amount was utilized	Remarks
			Nil		

- (d) In our opinion and according to the information and explanations given by the management, funds raised on short term basis have not been utilized for long term purposes.
- (e) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures,
- (f) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- (x) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year.
- (b) The company has made preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.
- (xi) (a) According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year;
- (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 Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company
- (xii) The company is not a Nidhi Company. Therefore, clause xii is not applicable on the company.
- (xiii) According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements,

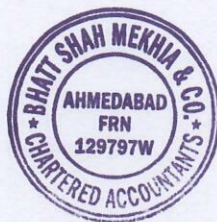


- (xiv) (a) In our opinion and based on our examination, the company have adequate internal audit system.
- (xv) On the basis of the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with directors or persons connected with him.
- (xvi) (a) In our Opinion and based on our examination, the Company is not required to registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934).
- (xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xviii) There has been resignation of the statutory auditors during the year.
- (xix) On the information obtained from the management and audit procedures performed and 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 management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that 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;
- (xx) Based on our examination, the provision of section 135 are not applicable on the company. Hence this clause is not applicable on the company.
- (xxi) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

For Bhatt Shah Mekhia & Co.
Chartered Accountants
Firm Regn No. 129797W

Dipika

Dipika Shah
Partner
Membership No. 600502
Place: Ahmedabad
Date: 08th May 2026
UDIN: 26600502JGPZYJ6734



Annexure 'B'

Report on Internal Financial Controls with reference to financial statements

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 INTERACTIVE TECHNOLOGIES LIMITED** ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

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 March 31, 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.

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. 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 judgement, 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 authorizations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized 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.

For Bhatt Shah Mekhia & Co.
Chartered Accountants
Firm Regn No. 129797W



Dipika Shah
Partner
Membership No. 600502
Place: Ahmedabad
Date: 08th May 2026
UDIN: 26600502JGPZYJ6734

OMEGA INTERACTIVE TECHNOLOGIES LIMITED
CIN: L78100MH1994PLC077214
PROVISIONAL BALANCE SHEET AS AT MARCH 31, 2026

(Rs in Lacs)			
Particulars	Notes	As on March 31, 2026	As on March 31, 2025
I. ASSETS			
Non-current assets			
(a) Property, plant and equipment	9	16.95	-
(b) Capital work-in-progress		-	-
(a) Financial assets			
(i) Other financial assets		-	-
(d) Other non-current Assets	8	236.63	-
Total non-current assets		253.58	-
Current assets			
(a) Inventories	7	174.48	-
(a) Financial assets			
(i) Investments		-	-
(i) Trade receivables	5	9,194.14	-
(iii) Contract asset		-	-
(ii) Cash and cash equivalents	6	184.18	1.94
(iii) Bank balance other than disclosed in Note 6 above		-	-
(iv) Loans	3	3,150.46	3,230.93
(b) Current tax asset (net)		-	-
(b) Other current assets	4	65.36	152.00
Total current assets		12,768.62	3,384.87
TOTAL ASSETS		13,022.20	3,384.87
II. EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	10	259.12	159.94
(b) Other equity	11	6,657.45	2,066.39
Total equity		6,916.57	2,226.33
Liabilities			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings		-	-
(b) Provisions		-	-
(c) Deferred tax liabilities (net)		0.17	-
Total non-current liabilities		0.17	-
Current liabilities			
(a) Financial liabilities			
(i) Borrowings	12	29.00	980.83
(ii) Trade payables			
(a) total outstanding dues of micro and small enterprises		-	-
(b) total outstanding dues of creditors other than micro enterprises and	17	5,519.19	-
(ii) Other financial liabilities	13	31.60	-
(b) Other current liabilities	14	179.40	128.50
(c) Current tax Liabilities	15	-	-
(d) Provisions	16	346.25	49.21
Total current liabilities		6,105.44	1,158.54
TOTAL EQUITY AND LIABILITIES		13,022.20	3,384.87
Summary of material accounting policies	2		
The accompanying notes are an integral part of the financial statements			

As our report of even date
For Bhatt Shah Mekhia & Co.
Chartered Accountants
FRN: 129797W

Dipika
Dipika Shah

Partner
M.No.:600502
UDIN: 26600502JGPZYJ6734
Place : Ahmedabad
Date:- 8th May 2026



For and on behalf of the Board of Directors
Omega Interactive Technologies Limited

P.

SHAILESHSHRIPAL AWALE
Managing Director
DIN: 11703762

Kalpesh

KALPESHKUMAR VOHRA
Director
DIN: 10841522

Nidhi
NIDHI MALPANI
Company Secretary

OMEGA INTERACTIVE TECHNOLOGIES LIMITED
CIN: L78100MH1994PLC077214
PROVISIONAL STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026

(Rs in Lacs)

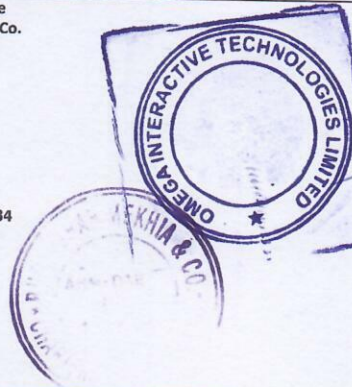
Particulars	Notes	For the year ended March 31, 2026	For the year ended March 31, 2025
Income:			
Revenue from Operations	18	14,924.89	2.05
Other income	19	0.00	255.46
Total income (A)		14,924.89	257.51
Expenses:			
Purchase & Direct Expenses	25	13,646.89	-
Changes in Inventories	26	(174.48)	-
Employee benefit expense	20	57.56	6.67
Finance costs	22	44.37	73.34
Depreciation expense	9	-	-
Other expenses	21	1.09	-
Total expenses (B)		13,718.13	98.65
Profit before tax for the year (C) = (A-B)		1,206.76	158.86
Tax expense:			
(i) Current tax		303.96	39.98
(ii) Deferred Tax Exps		0.17	-
Total tax expense (D)		304.13	39.98
Other comprehensive Income (after Tax)			
A) Items that will not be reclassified to profit and loss		-	-
Income Tax on above		-	-
B) Items that will be reclassified to profit and loss		-	-
Income tax on above		-	-
Total Other Comprehensive Income (Net of Tax)		-	-
Total Comprehensive Income for the period comprising Net Profit/ (Loss) for the period & Other Comprehensive Income	24	902.63	118.88
Earnings per equity share (in ₹)			
Basic & Diluted Earnings Per Share	23	34.90	8.59

Summary of material accounting policies

The accompanying notes are an integral part of the financial statements

As our report of even date
For Bhatt Shah Mekhia & Co.
Chartered Accountants
FRN: 129797W

Dipika
Dipika Shah
Partner
M.No.: 600502
UDIN: 26600502JGPZYJ6734
Place : Ahmedabad
Date:- 8th May 2026



For and on behalf of the Board of Directors
Omega Interactive Technologies Limited

R.
SHAILESHSHRIPAL AWALE
Managing Director
DIN: 11703762

Nidhi
NIDHI MALPANI
Company Secretary

Kalpesh
KALPESHKUMAR VOHRA
Director
DIN: 10841522

OMEGA INTERACTIVE TECHNOLOGIES LIMITED
CIN: L78100MH1994PLC077214
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

Particulars	(Rs in Lacs)	
	For the year ended March 31, 2026	For the year ended March 31, 2025
A. Cash flow from operating activities		
Profit before tax	1,206.76	158.86
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation expense	1.09	-
Interest income	-	(253.46)
Finance cost	44.37	73.34
Operating profit before changes in working capital	1,252.22	(21.26)
Working capital adjustments:		
(Increase) / decrease in Other Non current assets	(236.63)	19.31
(Increase) / decrease in trade receivables	(9,194.14)	14.79
(Increase) / decrease in loans & advance	80.47	(1,153.86)
(Increase) / decrease in other assets	88.42	(150.57)
(Increase) / decrease in Inventories	(174.48)	-
Increase / (decrease) in trade payables	5,519.19	-
Increase / (decrease) in other financial liabilities	31.60	128.48
Increase / (decrease) in provisions	(53.06)	47.92
Increase / (decrease) in other current liabilities	50.90	-
Cash generated from operating activities (before tax)	(2,635.51)	(1,115.19)
Net income tax (paid)/ Net Income tax refund (including interest on refund)	-	-
Net cash flows from operating activities (A)	(2,635.51)	(1,115.19)
B. Cash flow from investing activities		
Maturity of FD	-	436.02
Purchase of Fixed Asset	(18.04)	-
Redemption / (Investment) in bank deposits / bank balances held as margin money or security (net)	-	-
Investment in bank deposits (having original maturity of more than three months)	-	-
Redemption / maturity of bank deposits (having original maturity of more than three months)	-	-
Interest received	-	-
Net cash flows from investing activities (B)	(18.04)	436.02
C. Cash flow from financing activities		
Proceeds from issue of share warrents	3,787.62	656.82
Proceeds from Borrowings	(951.83)	(247.92)
Utilisation of Reserve for Bonus Equity Share	-	-
Dividend paid	-	-
Bank charges paid (including ancillary costs of borrowings)	-	-
Interest paid	-	-
Finance Cost Paid	-	-
Net cash used in financing activities (C)	2,835.79	408.90
Net increase / (decrease) in cash and cash equivalents (A+B+C)	182.24	(270.28)
Cash and cash equivalents at the beginning of year	1.94	272.22
Cash and cash equivalents at the end of year	184.18	1.94
Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash and cash equivalents comprise of		
Cash in Hand	56.00	0.06
Balance with bank in current account	128.17	1.88
Balances with bank held as money received against share warrents	-	-
Total	184.18	1.94



OMEGA INTERACTIVE TECHNOLOGIES LIMITED
CIN: L78100MH1994PLC077214
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

Changes in liabilities arising from financing activities:

(Rs in Lacs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Opening total borrowings (including interest accrued but not due)	946.42	492.53
Cash flow		
- Interest paid	-	-
- Proceeds/(repayments)	2,835.79	408.90
Interest accrued (including ancillary borrowing costs)	44.37	44.99
Unamortised borrowing cost	-	-
Closing total borrowings (including interest accrued but not due)	3,826.58	946.42

Summary of significant material policies (refer Note 2)

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For Bhatt Shah Mekhia & Co.
Chartered Accountants
FRN: 129797W

Dipika

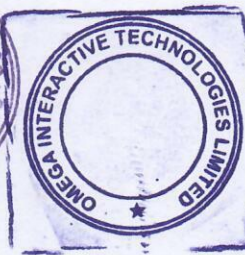
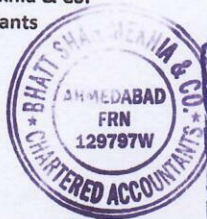
Dipika Shah
Partner

M.No.: 600502

UDIN: 26600502JGPZYJ6734

Place : Ahmedabad

Date:- 8th May 2026



For and on behalf of the Board of Directors
Omega Interactive Technologies Limited

R.

SHAILESHSRIPAL AWALE
Managing Director
DIN: 11703762

Nidhi

NIDHI MALPANI
Company Secretary

Kalpesh

KALPESHKUMAR VOHRA
Director
DIN: 10841522

OMEGA INTERACTIVE TECHNOLOGIES LIMITED

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

(All amounts are in ₹ lacs, unless otherwise stated)

Note 3. Loans

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good		
<u>Non-current</u>		
Loans		
Total	0.00	-
Unsecured, considered good	-	-
<u>Current</u>		
Interest accrued on fixed deposits	0.00	-
Loans to Others		
Total	3,150.46	3,230.93
	3,150.46	3,230.93

Note 4. Other Current assets

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good		
<u>Non-current</u>		
Balance with government authorities		-
Total	-	-
<u>Current</u>		
Deposit		
Loans & Advances	4.65	-
Advance recoverable in cash or kind	-	125.43
Balance with government authorities	60.71	26.57
Total	65.36	152.00
	-	-

Note 5. Trade receivables

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good		
Trade receivables	9,194.14	-
Total	9,194.14	-
	-	-

No trade or other receivables are due from directors or other officers of the Company either severally or jointly with any other person. Nor any trade or other receivable are due from firms or private companies respectively in which any director is a partner, a director or a member.

Note 5. Trade receivables (contd.)**Trade receivables ageing schedule:**

Particulars	Current but not due	Outstanding for following					Total
		Less than 6 months	6 months to 1 year	1 - 2 years	2 - 3 years	More than 3 years	
As at March 31, 2025							
Undisputed Trade receivables - considered good	-	9,194.14	-	-	-	-	9,194.14
Undisputed Trade receivables - which have significant increase in credit risk	-	-	-	-	-	-	-
Undisputed Trade receivables - credit impaired	-	-	-	-	-	-	-
Disputed Trade receivables - considered good	-	-	-	-	-	-	-
Disputed Trade receivables - which have significant increase in credit risk	-	-	-	-	-	-	-
Disputed Trade receivables - credit impaired	-	-	-	-	-	-	-
As at March 31, 2024							
Undisputed Trade receivables - considered good	-	-	-	-	-	-	-
Undisputed Trade receivables - which have significant increase in credit risk	-	-	-	-	-	-	-
Undisputed Trade receivables - credit impaired	-	-	-	-	-	-	-
Disputed Trade receivables - considered good	-	-	-	-	-	-	-
Disputed Trade receivables - which have significant increase in credit risk	-	-	-	-	-	-	-
Disputed Trade receivables - credit impaired	-	-	-	-	-	-	-

Note 6. Cash and cash equivalents

Particulars	As at March 31, 2026	As at March 31, 2025
Cash in Hand	56.00	0.06
Balances with banks:		
In current accounts	128.17	1.88
Total	184.18	1.94



OMEGA INTERACTIVE TECHNOLOGIES LIMITED

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

(All amounts are in ₹ lacs, unless otherwise stated)

Note 7. Bank balance other than disclosed in Note 6 above

Particulars	As at March 31, 2026	As at March 31, 2025
Balances with bank:		
Balances with bank held as money received against share warrents	-	-
Total	-	-

Note 7. Inventories

Particulars	As at March 31, 2026	As at March 31, 2025
Stock in Hand	-	-
Stock in WIP	174.48	-
Total	174.48	-

Note 8. Other Non Current Assets

Particulars	As at March 31, 2026	As at March 31, 2025
Other Non Current Assets		
Total	236.63	-
Aggregate value of quoted investment	236.63	-
Aggregate value of unquoted investment	-	-

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Note 9. Property, plant and equipment

Particulars	Moblie	Furniture and fixtures	Total
<u>At cost (deemed cost)</u>			
As at April 1, 2024	-	-	-
Additions during the year			-
Disposals during the year		-	-
As at March 31, 2025		-	-
Additions during the year	1.04	17.00	18.04
Disposals during the year	0.00	0.00	0.00
As at March 31, 2026	1.04	17.00	18.04
<u>Accumulated depreciation</u>			
As at April 1, 2024	0.00	0.00	0.00
Depreciation expense for the year	0.00	0.00	0.00
Disposals during the year	0.00	0.00	0.00
As at March 31, 2025	0.00	0.00	0.00
Depreciation expense for the year	0.05	1.05	1.09
Disposals during the year	0.00	0.00	0.00
As at March 31, 2026	0.05	1.05	1.09
Net Book Value			
As at March 31, 2026	0.99	15.96	16.95
As at March 31, 2025	0.00	0.00	0.00



OMEGA INTERACTIVE TECHNOLOGIES LIMITED**Notes to the Financial Statements for the year ended March 31, 2026**

(All amounts are in ₹ lacs, unless otherwise stated)

Note 10. Equity share capital

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	₹	No. of shares	₹
Authorised share capital				
Equity shares of ₹ 10 each	11,82,00,000	1,182.00	5,00,000	50.00
Issued, Subscribed and Fully Paid-Up				
Equity shares of ₹ 10 each subscribed and fully paid up	2,59,12,490	259.12	1,59,94,320	159.94

a) Reconciliation of the number of equity shares outstanding and amount outstanding at the beginning and at the end of the reporting period

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	₹	No. of shares	₹
Equity shares of ₹ 10 each				
Balance at the beginning of the year	15,99,432	159.94	5,00,000	50.00
Add: Shares issued during the year	9,91,817	99.18	10,99,432	109.94
Add: Bonus Share issued	-	-	-	-
Balance at the end of the year	25,91,249	259.12	15,99,432	159.94

b) Terms and rights attached to equity shares

- i) The Company has one class of equity shares having a par value of ₹ 10 per share. Each holder of equity share is eligible for one vote per share held.
- ii) The dividend if proposed by the Board of Directors is subject to approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. As per the agreements entered with the lenders, any dividend and other distribution in cash, property or other payments or distributions on account of the purchase or redemption of equity is a restricted payments and shall be made only if conditions specified in the agreement are fulfilled.
- iii) In the event of liquidation, each holder of equity share is eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

c) The company does not have holding/ultimate holding company and/or their subsidiaries/associates.**d) Details of shareholders holding more than 5% of the aggregate equity shares in the Company**

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Holding %	No. of shares	Holding %
Mividha Investments Private Limited	38,000	1.47%	38,000	2.38%
Jayesh Amaratlal Shah	62,74,730	24.22%	1,19,151.00	23.83%
Asha Vishnu Somani	36,59,440	14.12%	-	-
Hansaben Bharatkumar Patel	36,59,440	14.12%	-	-
Saurabh Madhusudan Patel	36,43,440	14.06%	-	-
Prabhat Vishnu Somani	36,59,440	14.12%	-	-

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OMEGA INTERACTIVE TECHNOLOGIES LIMITED

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

(All amounts are in ₹ lacs, unless otherwise stated)

Note 11. Other equity

Particulars	As at March 31, 2026	As at March 31, 2025
Securities premium	1,303.73	1,303.73
Retained earnings:		
At the beginning of the year		
Profit for the year	140.28	21.40
Other comprehensive income for the year	902.63	118.88
Less: Utilisation for Bonus Equity Share	-	-
At the end of the year	1,042.91	140.28
Money Received against share Warrants		
Total	4,310.82	622.38
	6,657.45	2,066.39

Nature and purpose of other reserves:**Retained earnings:**

Retained earnings are the profits / (loss) that the Company has earned / incurred till date, less any transfers to general reserve, dividends or other distributions paid to shareholders. Retained earnings is a free reserve available to the Company and eligible for distribution to shareholders, in case where it is having positive balance representing net earnings till date.

Note 12. Borrowings

Particulars	As at March 31, 2026	As at March 31, 2025
Non-current		
Loan	-	-
Total	-	-
Current		
Loan From others	29.00	980.83
Total	29.00	980.83

Non-current borrowings**Current borrowings**

- 980.83
29.00 980.83

Note 13. Other financial liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Current:		
PF, ESIC and PT Payable	-	-
Payable for Expenses	-	-
Payable to employees	31.60	-
Total	31.60	-

Note 14. Other liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Current		
Statutory dues payable	179.40	1.80
Advance from customer	-	126.70
Total	179.40	128.50

Note 15. Current tax liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Current		
GST Payable	-	-
Total	-	-



OMEGA INTERACTIVE TECHNOLOGIES LIMITEDNotes to the Financial Statements for the year ended March 31, 2026
(All amounts are in ₹ lacs, unless otherwise stated)**Note 16. Provisions**

Particulars	As at March 31, 2026	As at March 31, 2025
Non-current		
Provision for employee benefits		
Gratuity (refer Note 27)	-	-
Compensated absences	-	-
Total	-	-
Current		
Audit Fees	4.72	3.07
Income Tax	323.53	46.14
Other Expenses	18.00	-
Total	346.25	49.21

Note 17. Trade payables

Particulars	As at March 31, 2026	As at March 31, 2025
Total outstanding dues of micro and small enterprises (refer note 31)	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	5,519.19	-
Unbilled dues	-	-
Total	5,519.19	-

Trade payables are non-interest bearing and are normally settled on 15-30 days terms. For explanation on the Company's risk management policies, refer Note 35.

Note 17. Trade payables (contd.)

Particulars	As at March 31, 2026	As at March 31, 2025
Trade payables to related parties	-	-
Trade payables to others	-	-
Total	5,519.19	-

Trade payables ageing schedule:

Particulars	Current but not due	Outstanding for following periods from date of transaction				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
As at March 31, 2026						
Total outstanding dues of micro and small enterprises	-	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	5,519.19	-	-	-	5,519.19
Disputed dues of micro and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
Total	-	5,519.19	-	-	-	5,519.19

Note 17. Trade payables (contd.)**Trade payables ageing schedule**

Particulars	Current but not due	Outstanding for following periods from date of transaction				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
As at March 31, 2025						
Total outstanding dues of micro and small enterprises	-	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of micro and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
Total	-	-	-	-	-	-



OMEGA INTERACTIVE TECHNOLOGIES LIMITED
Notes to the Financial Statements for the year ended March 31, 2026
(All amounts are in ₹ lacs, unless otherwise stated)

Note 18. Revenue from contract with customer

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Sale of Services	14,924.89	2.05
Total	14,924.89	2.05

Note 19. Other income

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest Income	-	255.46
Misc Income	0.00	-
Total	0.00	255.46

Note 20. Employee benefit expense

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Salaries, wages and bonus	57.56	6.67
Total	57.56	6.67

Note 21. Other expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Rent	7.26	-
Legal and professional fees	0.12	4.88
Advistement exps	0.41	-
Payment to auditor (refer note A below)	4.00	3.00
Courier & Postage Charges	0.11	-
Data Strogae Charges	0.92	-
Depository Services	3.52	-
Donation	0.30	-
Office Exps	125.95	-
Stationery & Printing Charges	0.07	-
Rates & taxes	-	8.40
Miscellaneous expenses	0.05	2.36
Total	142.70	18.64

Note 21. Other expenses (contd.)

Note A: Payment to auditor (Excluding GST):

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
As Auditor:		
Audit fee	4.00	3.00
Total	4.00	3.00

Note 22. Finance costs

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest on:		
Loans from financial institution	44.37	73.34
Other finance costs:		
Bank charges (including ancillary costs of borrowings)	0.00	-
Total	44.37	73.34



OMEGA INTERACTIVE TECHNOLOGIES LIMITED

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

(All amounts are in ₹ lacs, unless otherwise stated)

Note 23. Earning Per Share

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Net Profit/(Loss) for the year attributable to equity shareholders (₹)	902.63	118.88
Weighted Average Number of Equity Shares	25.91	15.99
Nominal Value of each share (₹)	10.00	10.00
Total	34.90	8.59

Note 24. Income tax Expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Profit and loss section		
Current income tax:		
Current income tax charge	303.96	39.98
Adjustment in respect of current income tax of previous years	-	-
Deferred tax:		
Relating to origination and reversal of temporary differences	0.17	-
Tax expense reported in the Statement of profit and loss	304.14	39.98
Reconciliation of Tax Expense		
Profit before Tax		
India's domestic tax rate	1,206.76	158.86
Tax using the Company's domestic rate	25.17%	25.17%
Tax effect of :	303.74	39.99
Adjustment in respect of current income tax of previous years	-	-
Allowance and Disallowance of Expenditures	0.39	(0.01)
Income tax expenses charged to profit and loss	304.14	39.98

Note 25. Direct expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Direct Expenses	13,646.89	-
Total	13,646.89	-

Note 26. Changes in Inventories

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Opening Stock	-	-
Closing Stock	174.48	-
Total	(174.48)	-



OMEGA INTERACTIVE TECHNOLOGIES LIMITED**Notes to the Financial Statements for the year ended March 31, 2026**

(All amounts are in ₹ lacs, unless otherwise stated)

Note 27. Segment information

Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker ("CODM") as required under Ind AS 108. The CODM is considered to be Board of Directors who makes strategic decisions and is responsible for allocating resources and assessing performance of the operating segments. The principle activities of the company comprises "information technology services".

Note 28. Contingent liabilities and commitments (to the extent not provided for)

(i) **Contingent liabilities** :- As at March 2026, the company has no contingencies.

(ii) **Commitments**: As at March 2026, the company has no capital commitments.

Note 29. Details of dues to micro and small enterprises as defined under MSMED Act, 2006

The Company has compiled the information based on intimations received from the supplier of their status as micro or small enterprises and / or its registration with appropriate authority under Micro, Small and Medium Enterprises Development Act, 2006 ('MSMED Act, 2006'). The balance due to Micro and Small Enterprises as defined under MSMED Act, 2006 as on March 31, 2025 is Nil (March 31, 2026 - Nil). No interest has been paid or payable under MSMED Act, 2006 during the current year and previous corresponding year.

Note 30. Capital Management

For the purpose of the capital management, capital includes issued equity capital, share premium and money received against share warrants and all other equity reserves attributable to the equity holders of the Company. The primary objective of the Company's capital management is to ensure that it maintains a strong credit rating and healthy capital ratios in order to support its business and maximise shareholders' value.

The Company manage their capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants.

The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company's policy is to keep optimum gearing ratio. The position as on March 31, 2026 and March 31, 2025 are as under:

Particulars	As at March 31, 2026	As at March 31, 2025
Borrowings - Non-current	-	-
Borrowings - current	29.00	980.83
Less: Cash and other bank balances	184.18	1.94
Net debt [A]	(155.18)	978.89
Equity share capital	259.12	159.94
Other equity	6,657.45	2,066.39
Total member's capital [B]	6,916.57	2,226.33
Capital and net debt [C=A+B]	6,761.39	3,205.22
Gearing ratio [A/C]	(0.02)	0.31

No changes were made in the objectives, policies or processes for managing capital during the year ended March 31, 2026 and March 31, 2025.

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OMEGA INTERACTIVE TECHNOLOGIES LIMITED**Notes to the Financial Statements for the year ended March 31, 2026**

(All amounts are in ₹ lacs, unless otherwise stated)

Note 31. Financial Instrument Category

Set out below, is a comparison by class of the carrying amounts and fair value of the financial instruments of the Company, other than those with carrying amounts that are reasonable approximations of fair values:

Particulars	As at March 31, 2026		As at March 31, 2025	
	Carrying value	Fair value	Carrying value	Fair value
Financial assets				
Loans	-	-	-	-
Cash and cash Equivalents	184.18	184.18	1.94	1.94
Other Financial Assets	3150.46	-	3230.93	-
Financial Liabilities				
Loans	29	-	980.83	-
Other Financial Liabilities	210.9978929	-	128.5	-

The management of Company assessed that cash and cash equivalents, trade receivables, trade payables and current financial assets/liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.

Note 32. Financial Risk Management

The company's activity expose it to market risk, liquidity risk and credit risk. The Company's management oversees the management of these risks and ensures that the company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives.

(A) Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises 2 types of risk: interest rate risk and currency risk. Financial instruments affected by market risk include borrowings.

Foreign currency risk:

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. The Company is not exposed to foreign currency risk as there are no financial assets and liabilities denominated in foreign currency.

Interest rate risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of change in market interest rates. The management is responsible for the monitoring of the Company's interest rate position. Various variables are considered by the management in structuring the Company's borrowings to achieve a reasonable and competitive cost of funding.

(B) Credit Risk

Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (trade receivables) and from its financing activities including deposit with banks and other financial instruments, if any.

The Company is exposed to credit risk mainly with respect to trade receivables (other than group entities). The trade receivables of the Company are typically non-interest bearing un-secured and derived from sales made to a number of independent customers including group entities.

Cash and cash equivalents are placed with reputed financial banks / institutions.

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OMEGA INTERACTIVE TECHNOLOGIES LIMITED
Notes to the Financial Statements for the year ended March 31, 2026
(All amounts are in ₹ lacs, unless otherwise stated)

(C) Liquidity Risk

Liquidity risk is defined as the risk that the Company will not be able to settle or meet its obligations on time or at reasonable price. Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of credit facilities to meet obligations when due. The Company's management is responsible for liquidity, funding as well as settlement management. In addition, processes and policies related to such risks are overseen by senior management. Management monitors the Company's liquidity position through rolling forecasts on the basis of expected cash flows.

The table below summarizes the maturity profile of financial liabilities of the Company based on contractual undiscounted payments:

As at March 31, 2026	Less than 1 year	1 to 5 years	> 5 years	Total
Financial Assets				
Loans	-	-	-	-
Cash and cash equivalents	184.18	-	-	184.18
Other Financial Assets	3,215.82	-	-	3,215.82
Total	3,400.00	-	-	3,400.00
Financial Liabilities				
Loans	29.00	-	-	29.00
Other Financial Liabilities	31.60	-	-	31.60
Total	60.60	-	-	60.60

As at March 31, 2025	Less than 1 year	1 to 5 years	> 5 years	Total
Financial Assets				
Loans	3,230.93	-	-	3,230.93
Cash and cash equivalents	1.94	-	-	1.94
Other Financial Assets	3,150.46	-	-	3,150.46
Total	6,383.33	-	-	6,383.33
Financial Liabilities				
Loans	980.83	-	-	980.83
Other Financial Liabilities	128.50	-	-	128.50
Total	1,109.33	-	-	1,109.33

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OMEGA INTERACTIVE TECHNOLOGIES LIMITED**Notes to the Financial Statements for the year ended March 31, 2026**

(All amounts are in ₹ lacs, unless otherwise stated)

Note 33. Ratio analysis and its elements

Sr. No.	Particulars	Numerator	Denominator	31-Mar-26	31-Mar-25	% Variance	Reason for variance more than 25% / Notes reference
1	Current ratio (in times)	Current assets	Current liabilities	2.09	2.92	-28.38%	Refer note (a)
2	Debt-Equity ratio (in times)	Total debt = Non-current borrowings + Current borrowings	Total Equity	0.00	0.44	-99.05%	Refer note (b)
3	Debt Service Coverage ratio (in times)	Earnings for debt service = Net profit after taxes + Depreciation + Interest	Debt service = Interest + Principal Repayments	32.69	3.17	931.32%	Refer note (c)
4	Return on Equity ratio (in %)	Net Profits after taxes – Preference Dividend	Average Shareholder's Equity	19.74%	5.34%	269.77%	Refer note (d)
5	Inventory Turnover ratio (in times)	Revenue from operations	Average inventory	171.08	-	NA	
6	Trade Receivable Turnover ratio (in times)	Revenue from operations	Average Trade Receivable	3.25	0.80	305.83%	Refer note (e)
7	Trade Payable Turnover ratio (in times)	Net credit purchases	Average Trade Payables	4.95	-	NA	
8	Net Capital Turnover ratio (in times)	Revenue from operations	Working capital = Current assets – Current liabilities	2.24	-	NA	
9	Net Profit ratio (in %)	Net profit	Revenue from operations	6.05%	-97.78%	106.19%	Refer note (f)
10	Return on Capital Employed (in %)	Earnings before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax	18.01%	7.24%	148.80%	Refer note (g)
11	Return on investment (in %)	Income from Mutual Fund	Average Investment	NA	NA	NA	

Note:

- (a) The decrease in ratio due to increase in current liability during the year.
 (b) The decrease in ratio due to decrease in borrowings in comparison with preceeding previous year.
 (c) The Increase in ratio due to Decrease in Borrowings in comparison with preceeding previous year.
 (d) The ratio has Increased due to increase in Net profit.
 (e) The Increase in ratio due to Increase in revenue in comparison with preceeding previous year.
 (f) The Increase in ratio due to Increase in profits and revenue in comparison with preceeding previous year.
 The Increase in ratio due to Increase in EBIT and Equity in comparison with preceeding previous year.

Note 34. Other statutory information

- (i) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
 (ii) The Company does not have any transactions with companies struck off.
 (iii) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
 (iv) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
 (v) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 (a) 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
 (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
 (vi) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 (a) 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
 (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 (vii) The Company has complied with the number of layers prescribed under clause (87) of Section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.
 (viii) The Company is not declared wilful defaulter by any bank or financial institutions or lender during the year.
 (ix) The provisions of Section 135 of the Companies Act, 2013 in relation to corporate social responsibility is not applicable to the Company since it does not satisfy any condition of CSR applicability.
 (x) The title deeds of all the immovable properties are held in the name of the Company.
 (xi) The Company has not availed working capital facilities during the year from banks and financial institutions. Hence, the Company is not required to file quarterly statements/returns.

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OMEGA INTERACTIVE TECHNOLOGIES LIMITED

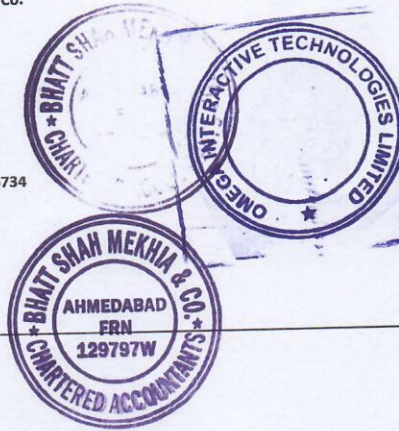
Notes to the Financial Statements for the year ended March 31, 2026
(All amounts are in ₹ lacs, unless otherwise stated)

- Note 35:** The Company uses third party cloud-based server to store real time data from its accounting software in India, however the data is backed up on a daily basis as required under Rule 3(5) of Companies (Accounts) Rules, 2014.
- Note 36:** The previous year's figures have been re-grouped/re-classified wherever required to confirm to current year's classification.

As our report of even date
For Bhatt Shah Mekhia & Co.
Chartered Accountants
FRN: 129797W

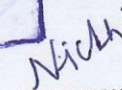


Dipika Shah
Partner
M.No.:600502
UDIN: 26600502JGPZYJ6734
Place : Mumbai
Date:- May 08 2025



For and on behalf of the Board of Directors
Omega Interactive Technologies Limited


SHAILESHSRIPAL AWALE
Managing Director
DIN: 11703762


NIDHI MALPANI
Company Secretary


KALPESHKUMAR VOHRA
Director
DIN: 10841522

❖ Company Information

Omega Interactive technologies Limited (the 'Company') is a Limited Company, domiciled in India with a registered office located at SH 607 6th Floor, Town Centre Commercial Premise Centre, Marol, Andheri(E) Coop Soc (Prop), Cts 165, A K Rd, Marol Naka, Mumbai, Maharashtra, India, 400059. The Registration Number of the Company is L78100MH1994PLC077214. It is engaged in the business of Information Technology bussiness.

❖ Significant Accounting Policies: -

These financial statements have been prepared in accordance with the accounting principles generally accepted in India including Indian Accounting Standards (Ind AS) prescribed under the section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation requirement of Division II of Schedule III of the Companies Act 2013, (Ind AS Compliant Schedule III), as applicable to financial statements.

Accordingly, the Company has prepared these financial statements which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss and the Statement of Changes in Equity for the year ended as on that date, and material accounting policies and other explanatory information (together hereinafter referred to as "financial statements").

a) General

The financial statements have been prepared on a historical cost basis, except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Accounting policies not specifically referred to otherwise are in consonance with generally accepted accounting principles.

The financial statements are presented in INR and all values are rounded to the nearest lacs ('00,000) up to two decimal, except when otherwise indicated.

b) Basis of Accounting

The company follows the mercantile system of accounting unless otherwise stated.

c) Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

d) Current vs. Non-Current

The Company presents assets and liabilities in the balance sheet based on current / non-current classification. An asset is treated as current when it is:



- Expected to be realised or intended to be sold or consumed in normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The Company classifies all other liabilities as non-current.

Deferred tax asset and liabilities are classified as non-current assets and liabilities. The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

e) Investments

Investments are stated at cost.

f) Inventories

Inventories are valued at cost or net realizable value, whichever is lower.

g) Revenue and Expenditure Recognition

Revenue is recognized and expenditure is accounted for on an accrual basis, except insurance claims and claims related to material purchased and sold, which are accounted for on a cash basis.

h) Cryptocurrency / Virtual Currency

The company has not traded or invested in cryptocurrency or virtual currency during the financial year.

i) Miscellaneous Expenditure

Miscellaneous expenditure such as preliminary expenses are amortized over a period of 5 years.

j) Deferred Tax

Deferred tax is recognized for all temporary differences, subject to prudence and at currently applicable rates. Deferred tax assets are recognized only if there is virtual certainty of realization.

