

OMEGA INTERACTIVE TECHNOLOGIES
LIMITED

(CIN: L67120MH1994PLC077214)

31st ANNUAL REPORT
F.Y. 2024-25

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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 31st (Thirty First) Annual General Meeting (AGM) and the Annual Report for the Financial Year 2024-25 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 31st (Thirty First) AGM and the Annual Report 2024-25 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) (at www.evoting.nsdl.com).

BOARD OF DIRECTORS OF THE COMPANY

Sr. No.	DIN	Name	Category
1	09055964	Mr. Arun Kumar	Executive Director (Resigned w.e.f. September 08, 2025)
2	07462097	Mr. Pankaj Baid	Independent Director
3	10841522	Mr. Kalpeshkumar Nanalal Vohra	Non-Executive Director (Appointed w.e.f. November 22, 2024)
4	10841519	Ms. Vohra Tejal Kalpeshbhai	Independent Woman Director (Appointed w.e.f. November 22, 2024)
5	06395813	Mr. Suhit Bakshi	Professional – Non-Executive (Appointed on 03 September 2024)
6	10840546	Mr. Dineshkumar D. Sabnani	Managing Director (Appointed w.e.f. November 22, 2024)
7	07429884	Mr. Arvind Vinodkumar Vegda	Chairman and Non-Executive Director (Appointed w.e.f. 05 June 2025)
8	08845886	Ms. Divya Savjibhai Thakor	Non-Executive Director (Resigned w.e.f. July 27, 2024)
9	11092056	Mr. Ritu Ashokbhai Sharma	Non-Executive Director (Appointed w.e.f. 05 June 2025)

KEY MANAGERIAL PERSONNEL (KMP)

Sr. No.	Name	Designation
1	Mr. Ankit Bhojak	Company Secretary and Compliance Officer (Appointment w.e.f. June 14, 2024)
2	Mr. Ashutosh Chhawchharia	Chief Financial Officer (Resigned w.e.f. January 29, 2025)

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STATUTORY AUDITORS	REGISTRAR & SHARE TRANSFER AGENTS:	SECRETARIAL AUDITORS
M/s. S S R V & Associates, Chartered Accountants, Mumbai	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.: 022 - 49186270 Email: rnt.helpdesk@intime.co.in	M/s. ALAP & CO. LLP, Practicing Company Secretaries, Ahmedabad

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REGISTERED OFFICE
E-308, Crystal Plaza, New Link Road, Andheri West opp. Infinity Mall, Andheri (West), Mumbai, Maharashtra, 400053 Tel: 022-61919200 Website www.omegainteractive.net E-mail: omegainteractive.technologies@gmail.com

NOTICE OF 31ST ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT THE THIRTEENTH 31ST ANNUAL GENERAL MEETING OF THE MEMBERS OF OMEGA INTERACTIVE TECHNOLOGIES LIMITED WILL BE HELD ON TUESDAY, SEPTEMBER 30, 2025 AT 05:30 P.M. THROUGH VIDEO CONFERENCING/ OTHER AUDIO-VISUAL MEANS, TO TRANSACT THE FOLLOWING BUSINESS.

ORDINARY BUSINESS

- 1. TO CONSIDER AND ADOPT THE AUDITED FINANCIAL STATEMENT OF THE COMPANY FOR THE FINANCIAL YEAR ENDED MARCH 31, 2025 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 Resolutions**:

"RESOLVED THAT the audited financial statement of the Company for the financial year ended March 31, 2025 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. SUHIT BAKSHI (DIN: 06395813), NON-EXECUTIVE DIRECTOR WHO RETIRES BY ROTATION AND BEING ELIGIBLE, SEEKS RE-APPOINTMENT:**

Explanation: Based on the terms of appointment, executive and non-executive directors are subject to retirement by rotation. Mr. Suhit bakshi (DIN: 06395813), 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. Suhit bakshi (DIN: 06395813), 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. Suhit bakshi (DIN: 06395813), Non-Executive Director, as such, to the extent that he is required to retire by rotation."

- 3. APPOINTMENT OF M/S. S S R V & ASSOCIATES, CHARTERED ACCOUNTANTS, MUMBAI (ICAI FIRM REGISTRATION NO. 135901W) 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. S S R V & Associates, Chartered Accountants, Mumbai (ICAI Firm Registration No. 135901W) be and is hereby appointed as the Statutory Auditors of the Company, to hold office from the conclusion of 31st (Thirty-First) Annual General Meeting till the conclusion of 36th (Thirty-Sixth) Annual General Meeting to be held for the financial year 2029-30 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. APPOINTMENT OF M/S. SCS AND CO. LLP, COMPANY SECRETARIES (FIRM REGISTRATION NUMBER: L2020GJ008700) As SECRETARIAL AUDITOR OF THE COMPANY FOR 5 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 the provisions of Section 204 and other applicable provisions, if any, of the Companies Act, 2013 read with rules framed thereunder and Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended from time to time (including any statutory modification(s) or amendment(s) thereto or re-enactment(s) thereof for the time being in force), and in accordance with the recommendation of the Board of Directors of the Company, M/s. SCS and Co. LLP, Company Secretaries (Firm registration number: L2020GJ008700) be appointed as the Secretarial Auditors of the Company for a term of five (5) consecutive years, to conduct the Secretarial Audit of five consecutive financial years from 2025-26 to 2029-30 on such remuneration and reimbursement of out of pocket expenses for the purpose of audit as may be approved by the Audit Committee/Board of Directors of the Company;

RESOLVED FURTHER THAT approval of the members be and is hereby accorded to the Board to avail or obtain from the Secretarial Auditor, such other services or certificates, reports, or opinions which the Secretarial Auditors may be eligible to provide or issue under the applicable laws, at a remuneration to be determined by the Audit committee/Board of Directors of the Company;

RESOLVED FURTHER THAT the Board of Directors be and are hereby authorised to take all actions and do all such deeds, matters and things, as may be necessary, proper or desirable and to settle any question, difficulty or doubt that may arise in this regard."

5. REGULARISATION OF APPOINTMENT OF MR. KALPESHKUMAR NANALAL VOHRA (DIN: 10841522) AS NON-EXECUTIVE DIRECTOR OF THE COMPANY.

It is proposed to consider, and if thought fit, to pass, with or without modification(s), the following **ordinary Resolution**.

"RESOLVED THAT pursuant to the provisions of Sections 149, 152 and all other applicable provisions, if any, of the Companies Act, 2013 and the relevant rules framed thereunder and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') (including any statutory modifications or re-enactment(s) thereof and any rules made thereunder, for the time being in force), Mr. Kalpeshbhai Nanalal Vohra (DIN: 10841522), who was appointed as Additional Non-Executive Director of the Company with effect from November 22, 2024, whose term expires at this AGM, and whose appointment has been recommended by the Nomination and Remuneration Committee and Board of Directors, be and is hereby appointed as Non-Executive Director of the Company whose office shall be liable to retire by rotation;

RESOLVED FURTHER THAT, upon approval by the shareholders of the Company, Mr. Kalpeshbhai Nanalal Vohra's (DIN: 10841522) designation shall be formalized as Non-Executive Director of the Company.

RESOLVED FURTHER THAT, the Board of Directors be and is hereby authorized to take all necessary actions, do all such acts, deeds, and things as may be required, and execute all necessary documents to give effect to this resolution, including completing all formalities required for the regularization of the appointment of Mr. Kalpeshbhai Nanalal Vohra (DIN: 10841522) as a Non-Executive Director of the Company."

6. REGULARISATION OF APPOINTMENT OF MR. ARVIND VINODKUMAR VEGDA (DIN: 07429884) AS NON-EXECUTIVE DIRECTOR OF THE COMPANY:

It is proposed to consider, and if thought fit, to pass, with or without modification(s), the following **ordinary Resolution**.

"RESOLVED THAT pursuant to the provisions of Sections 149, 152 and all other applicable provisions, if any, of the Companies Act, 2013 and the relevant rules framed thereunder and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') (including any statutory modifications or re-enactment(s) thereof and any rules made thereunder, for the time being in force), Mr. Arvind Vinodkumar Vegda (DIN: 07429884), who was appointed as Additional Non-Executive Director of the Company with effect from May 06, 2025, whose term expires at this AGM, and whose appointment has been recommended

by the Nomination and Remuneration Committee and Board of Directors, be and is hereby appointed as Non-Executive Director of the Company whose office shall be liable to retire by rotation;

RESOLVED FURTHER THAT, upon approval by the shareholders of the Company, Mr. Arvind Vinodkumar Vegda (DIN: 07429884) designation shall be formalized as Non-Executive Director of the Company.

RESOLVED FURTHER THAT, the Board of Directors be and is hereby authorized to take all necessary actions, do all such acts, deeds, and things as may be required, and execute all necessary documents to give effect to this resolution, including completing all formalities required for the regularization of the appointment of Mr. Arvind Vinodkumar Vegda (DIN: 07429884) as a Non-Executive Director of the Company."

7. REGULARISATION OF APPOINTMENT OF MS. RITU ASHOKBHAI SHARMA (DIN: 11092056) AS NON-EXECUTIVE DIRECTOR OF THE COMPANY:

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

"RESOLVED THAT pursuant to the provisions of Sections 149, 152 and all other applicable provisions, if any, of the Companies Act, 2013 and the relevant rules framed thereunder and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') (including any statutory modifications or re-enactment(s) thereof and any rules made thereunder, for the time being in force), Ms. Ritu Ashokbhai Sharma (DIN: 11092056), who was appointed as Additional Non-Executive Director of the Company with effect from May 06, 2025, whose term expires at this AGM, and whose appointment has been recommended by the Nomination and Remuneration Committee and Board of Directors, be and is hereby appointed as Non-Executive Director of the Company whose office shall be liable to retire by rotation;

RESOLVED FURTHER THAT, upon approval by the shareholders of the Company, Ms. Ritu Ashokbhai Sharma (DIN: 11092056)'s designation shall be formalized as Non-Executive Director of the Company.

RESOLVED FURTHER THAT, the Board of Directors be and is hereby authorized to take all necessary actions, do all such acts, deeds, and things as may be required, and execute all necessary documents to give effect to this resolution, including completing all formalities required for the regularization of the appointment of Ms. Ritu Ashokbhai Sharma (DIN: 11092056) as a Non-Executive Director of the Company."

8. APPOINTMENT OF MR. DINESHKUMAR D. SABNANI (DIN: 10840546) AS MANAGING DIRECTOR OF THE COMPANY.

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

"RESOLVED THAT pursuant to the provisions of Section 196, 197, 198, 203 and other applicable provisions of the Companies Act, 2013, and Schedule V to the Act read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and other applicable rules, regulations issued by the Ministry of Corporate Affairs in this regard and Regulation 17(6)(e) of Securities and Exchange Board of India (Listing Obligations And Disclosure Requirements) (Amendment) Regulations, 2018 and other applicable Regulations of SEBI (LODR) Regulations, 2015 including any statutory amendments, modifications or re-enactment thereof and all other statutory approvals, as may be required and on recommendation of Nomination and Remuneration Committee and pursuant to approval of the Board of Directors (hereinafter referred to as "the board" which term shall include Nomination & Remuneration Committee of the Board), the approval of the Members of the Company be and is hereby accorded for re-appointment of Mr. Dineshkumar Dharamkumar Sabnani (DIN: 10840546) as Managing Director for further period of five (5) years w.e.f. November 22, 2024, liable to retire by rotation and on such terms and conditions including salary and perquisites (hereinafter referred to as "remuneration") as set out in the explanatory statement annexed to this notice with the power to the board to alter and modify the same, in accordance with the provisions of the Act and in the best interest of the Company;

RESOLVED FURTHER THAT, subject to the provisions of Section 197 the Companies Act, 2013 as amended from time and time, the Remuneration payable to Mr. Dineshkumar Dharamkumar Sabnani (DIN: 10840546) as set out in the explanatory statement attached hereto, in the event of loss or inadequacy of profit in any Financial Year, shall be as per the limit set

out in Section II of Part II of Scheduled V to the Companies Act, 2013;

RESOLVED FURTHER THAT in terms of Section 190 of the Companies Act, 2013, no formal contract of service with Mr. Dineshkumar Dharamkumar Sabnani (DIN: 10840546) will be executed and this resolution along with its explanatory statement be considered as Memorandum setting out terms and conditions of appointment and remuneration of Mr. Dineshkumar Dharamkumar Sabnani (DIN: 10840546) as Managing Director;

RESOLVED FURTHER THAT for the purpose of giving effect to this Resolution, the board be and is hereby authorized to undertake all acts, deeds and execute all documents for the purpose of giving effect to this resolution, from time to time and to undertake all such steps, as may be deemed necessary in this matter including filing of the said resolution with the Registrar of Companies, Ahmedabad."

9. REGULARISATION OF APPOINTMENT OF MRS. TEJAL KALPESHBHAI VOHRA (DIN: 10841519) AS WOMEN - NON-EXECUTIVE INDEPENDENT DIRECTOR OF THE COMPANY.

It is proposed to consider, and if thought fit, to pass, with or without modification(s), the following **Special Resolution**.

"RESOLVED THAT pursuant to the provisions of Sections 149, 150 and 152 read with Schedule IV and all other applicable provisions of the Companies Act, 2013, ("the Act") and the Companies (Appointment and Qualification of Directors) Rules, 2014, and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), including any statutory modification(s) or re-enactment(s) of the Act and Listing Regulations, and in terms of Articles of Association of the Company, Mrs. Tejal Kalpeshbhai Vohra (DIN: 10841519), who has submitted a declaration that she meets the criteria of independence as specified under the Act & Listing Regulations, who was pursuant to the provisions of Section 161 of the Act and upon recommendation of the Nomination and Remuneration Committee, appointed by the Board of Directors as an Additional Director in the category of Woman Non-Executive Independent Director of the Company, with effect from November 22, 2024, be and is hereby appointed as Woman Non-Executive Independent Director of the Company, not liable to retire by rotation, to hold office for a first term of 5 (five) consecutive years, from the date of her appointment i.e. November 22, 2024, to November 21, 2029 (both days inclusive);

RESOLVED FURTHER THAT subject to the necessary permissions/approvals, the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee thereof which the Board may have constituted or hereinafter constitute to exercise its powers including the powers conferred by this resolution) be and is hereby authorized to do and perform or cause to be done all such acts, deeds, matters and things, as may be required or deemed necessary or incidental thereto, and to settle and finalize all issues that may arise in this regard, without further referring to the Members of the Company, including without limitation, finalizing and executing any agreement, deeds and such other documents as may be necessary and to delegate all or any of the powers vested or conferred herein to any Director(s) or Officer(s) of the Company, as may be required to give effect to the above resolution."

Registered Office

E-308, Crystal Plaza, New Link Road, Opp.
Infinity Mall, Andheri (West), Andheri,
Mumbai, Maharashtra, India, 400053.

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

Dineshkumar Dharamkumar Sabnani
Managing Director
DIN: 10840546

Place: Mumbai
Date: 08/09/2025

NOTES TO SHAREHOLDERS FOR AGM:

1. Pursuant to the latest amended by Circular No 19 September, 2024, ("MCA Circulars") and Securities and Exchange Board of India vide its circular dated 3rd October, 2024 ("SEBI Circular"), permitted the holding of the Annual General Meeting ("AGM") through VC / OAVM, without the physical presence of the Members at a common venue. In compliance with the provisions of the Companies Act, 2013 ("Act"), Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and MCA Circulars, the AGM of the Company will be held through VC / OAVM. Hence, Members can attend and participate in the 31st AGM through VC/OAVM only. The deemed venue for the 31st AGM of the Company shall be the Registered Office of the Company. The detailed procedure for participating in the meeting through VC/OAVM is explained in the subsequent notes of this Notice.
2. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ("Act") setting out material facts concerning the business under Item No. 3 to 9 of the Notice, is annexed hereto. Further, the relevant details pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, in respect of Director seeking re-appointment at this AGM are also annexed.
3. The Notice of the Annual General Meeting along with the Annual Report for the financial year 2024-25 is being sent only by electronic mode to those Members whose email addresses are registered with the Company/ Depository Participants as on Cutoff date in accordance with the aforesaid MCA Circulars and circulars issued by SEBI. Members may note that the Notice of Annual General Meeting and Annual Report for the financial year 2024-25 will also be available on the Company's website <https://omegainteractive.in>, website of the Stock Exchanges i.e. BSE Limited at www.bseindia.com, and on the website of NSDL <https://www.evoting.nsdl.com>.
4. Pursuant to the provisions of the Act, a member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a Member of the Company. Since this AGM is being held pursuant to the MCA and SEBI Circulars through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice.
5. Institutional shareholders/corporate shareholders (i.e. other than individuals, HUFs, NRIs, etc.) are required to send a scanned copy (PDF/JPG Format) of their respective Board or governing body Resolution/Authorization etc., authorizing their representative to attend the AGM through VC/OAVM on their behalf and to vote through remote e-voting. The said Resolution/Authorization shall be sent to the Scrutinizer by e-mail on its registered e-mail address to alapandcollp@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUFs, NRIs 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.
6. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc. a.
 - (a) **For shares held in electronic form:** to their Depository Participants ("DPs")
 - (b) **For shares held in physical form:** to the Company/RTA in prescribed Form ISR-1 and other forms pursuant to SEBI Master Circular No. SEBI/HO/MIRSD/SECFATF/P/ CIR/2023/169 dated October 12, 2023. To mitigate unintended challenges on account of freezing of folios, SEBI vide its Circular No. SEBI/HO/MIRSD/POD-1/P/ CIR/2023/181 dated November 17, 2023, has done away with the provision regarding freezing of folios not having PAN, KYC, and Nomination details.
7. Members may please note that SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022 has mandated the Listed Companies to issue securities in dematerialized form only while processing service requests viz. Issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/exchange of securities certificate; endorsement; sub-division/splitting of securities certificate; consolidation of securities certificates/folios; transmission and transposition. Accordingly, Members are requested to make service requests by submitting a duly filled and signed Form ISR – 4, the format of which is available on the website of the

Company's RTA, MUFG Intime India Pvt. Ltd at www.in.mpms.mufg.com. It may be noted that any service request can be processed only after the folio is KYC Compliant.

8. In accordance with SEBI vide its circular no. SEBI/HO/MIRSD/RTAMB/CIR/P/2020/166 dated 7th September 2020 all share transfers shall be carried out compulsorily in the dematerialized form with effect from 1st April 2021. Hence no transfer of shares in physical form are allowed. Further, in compliance with SEBI vide its circular SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated 25th January 2022, the following requests received by the Company in physical form will be processed and the shares will be issued in dematerialization form only: i. Issue of duplicate share certificate, ii. Claim from unclaimed suspense account, iii. Renewal/Exchange of securities certificate, iv. Endorsement, v. Sub-division / splitting of securities certificate, vi. Consolidation of securities certificates/folios, vii. Transmission, viii. Transposition.
9. Members holding shares in physical form, in identical order of names, in more than one folio are requested to send to the Company or MUFG Intime India Private Limited (Link in-time India Private Limited), the details of such folios together with the share certificates along with the requisite KYC Documents for consolidating their holdings in one folio. Requests for consolidation of share certificates shall be processed in dematerialized form.
10. As per the provisions of Section 72 of the Act, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. If a Member desires to opt out or cancel the earlier nomination and record a fresh nomination, he/she may submit the same in Form ISR-3 or SH-14 as the case may be. Members are requested to submit the said details to their DP in case the shares are held by them in dematerialized form and to MUFG Intime India Private Limited (Link in-time India Private Limited) in case the shares are held in physical form.
11. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company as on the cut-off date will be entitled to vote during the AGM.
12. SEBI vide Circular Nos. SEBI/HO/OIAE/OIAE_IAD-1/P/ CIR/2023/131 dated July 31, 2023, and SEBI/HO/OIAE/OIAE_IAD-1/P/CIR/2023/135 dated August 4, 2023, read with Master Circular No. SEBI/HO/ OIAE/OIAE_IAD-1/P/ CIR/2023/145 dated July 31, 2023 (updated as on August 11, 2023), has established a common Online Dispute Resolution Portal ("ODR Portal") for resolution of disputes arising in the Indian Securities Market. Pursuant to above-mentioned circulars, post exhausting the option to resolve their grievances with the RTA/ Company directly and through existing SCORES platform, the investors can initiate dispute resolution through the ODR Portal (<https://smartodr.in/login>).
13. Members seeking any information with regard to the financial statements or any matter to be placed at the AGM are requested to write to the Company on or before September 20, 2025, through e-mail on omegainteractive.technologies@gmail.com. The same will be replied by the Company suitably.
14. Members attending the meeting through VC/OAVM shall be counted for the purpose of determining the quorum under Section 103 of the Act
15. The Register of Members and Share Transfer Books of the Company will remain closed from Wednesday, September 24, 2025 to Tuesday, September 30, 2025 (both days inclusive).
16. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the /AGM through VC/OAVM will be made available for 200 members on a first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
17. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act, and the relevant documents referred to in the Notice will be available electronically for inspection by the members during the AGM. All documents referred to in the Notice will also be available electronically for inspection without any fee by the members from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an email to omegainteractive.technologies@gmail.com.

18. A person who is not a member as on the cut-off date should treat this Notice for information purposes only.

19. 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 27, 2025 (9:00 a.m. IST) and ends on Monday, September 29, 2025 (5:00 p.m. IST). During this period, Members holding shares either in physical form or in dematerialized form, as on Tuesday, September 23, 2025, 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 27, 2025 (9:00 a.m. IST) and ends on Monday, September 29, 2025 (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. ALAP & CO. LLP (LLPIN: ACA-1561), 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 27, 2025 and will end on 5:00 P.M. on Monday, September 30, 2025. 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

A) 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	- 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. - 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. - 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 - 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. - Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience.
	
Individual Shareholders holding securities in demat mode with CDSL	- 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 my easi username & password. - After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting 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. - 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.

Type of Shareholders	Login Method
	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 in demat mode with NSDL	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
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

- B) 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?

- 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, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices 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.

- 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***

- Password details for shareholders other than Individual shareholders are given below:

- 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 csanandlavingia@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.
2. 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
3. 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.
4. 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
	E-308, Crystal Plaza, New Link Road, Andheri West opp. Infinity Mall, Andheri (West), Mumbai, Maharashtra, 400053
	Tel: 022-61919200 E-mail: omegainteractive.technologies@gmail.com Web. : www.omegainteractive.net
	MUFG INTIME INDIA PRIVATE LIMITED
Registrar and Transfer	

Agent	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 Agency & VC / OAVM	Email: evoting@nsdl.com
	NSDL help desk: +91 – 022 - 4886 7000
Scrutinizer	M/s. ALAP & CO. LLP
	Practicing Company Secretaries - Mr. Anand S Lavingia
	Tel No.: +91 79 3578 9144 Email: csanandlavingia@gmail.com

Registered Office

E-308, Crystal Plaza, New Link Road, Opp.
Infinity Mall, Andheri (West), Andheri,
Mumbai, Maharashtra, India, 400053.

Place: Mumbai

Date: 08/09/2025

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

Dineshkumar Dharamkumar Sabnani

Managing Director

DIN: 10840546

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. 3

APPOINTMENT OF M/s. S S R V & ASSOCIATES, CHARTERED ACCOUNTANTS, MUMBAI (ICAI FIRM REGISTRATION NO. 135901W) AS STATUTORY AUDITOR OF THE COMPANY FOR FIVE YEARS – ORDINARY RESOLUTIONS

M/s. Desai Saksena & Associates, Chartered Accountants (Firm Registration No. 102358W), the existing Statutory Auditors of the Company, had tendered their resignation from the position of Statutory Auditors of the Company with effect from the close of business hours on March 31, 2025.

This resignation has resulted in a casual vacancy in the office of the Statutory Auditors as per the provisions of Section 139(8) of the Companies Act, 2013 ("the Act").

In accordance with the provisions of the Act, the Audit Committee of the Company considered the resignation and recommended the appointment of M/s. S S R V & Associates, Chartered Accountants, Mumbai (ICAI Firm Registration No. 135901W), a peer-reviewed firm, to fill the said casual vacancy.

Subsequently, the Board of Directors of the Company, at its meeting held on April 07, 2025 based on the recommendation of the Audit Committee and pursuant to Section 139(8) of the Act, approved the appointment of M/s. S S R V & Associates, Chartered Accountants, as the Statutory Auditors of the Company to fill the said casual vacancy, subject to approval of the Members and whose period of office would expire at the conclusion of ensuing annual general meeting. Further, it is proposed that if they re-appointed, it would be in accordance with the provisions of Companies Act, 2013. Therefore, the Board recommends the proposal for appointment of M/s. S S R V & Associates, Chartered Accountants, Mumbai (ICAI Firm Registration No. 135901W) as statutory auditor of the company for a period of five years to hold office from the conclusion of ensuing annual general meeting till the conclusion of 36th AGM to be held for the financial year 2029-30.

The Board of Directors recommends the passing of the resolution for appointment of M/s. S S R V & Associates, Chartered Accountants, as the Statutory Auditors of the Company as set out in the accompanying Notice.

None of the Directors, Key Managerial Personnel (KMP), or their relatives are, in any way, concerned or interested, financially or otherwise, in the proposed resolution.

ITEM NO. 4:

APPOINTMENT OF M/s. SCS AND CO. LLP, COMPANY SECRETARIES (FIRM REGISTRATION NUMBER: L2020GJ008700) AS SECRETARIAL AUDITOR OF THE COMPANY FOR 5 YEARS – ORDINARY RESOLUTIONS

Pursuant to Section 204 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, as amended from time to time, every listed company shall annex with its Board's report made in terms of subsection (3) of section 134, a secretarial audit report, given by a company secretary in practice, in such form as may be prescribed.

In addition to the requirements of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 dated December 12, 2024 mandates that every listed entity and its material unlisted subsidiaries incorporated in India shall undertake Secretarial Audit by a Secretarial Auditor who shall be a Peer Reviewed Company Secretary and shall annex a Secretarial Audit Report in such form as specified, with the annual report of the listed entity. Besides, such appointment shall be approved by the Members of the Company at the Annual General Meeting.

In compliance with the applicable laws and based on the recommendations of the Audit and Compliance Committee, the Board of Directors, at their meeting held on September 08, 2025, approved the appointment of M/s. SCS AND CO. LLP, Company Secretaries (Firm Registration Number: L2020GJ008700) as the Secretarial Auditor of the Company for a term of five consecutive years commencing from FY 2025-26 to FY 2029-30, subject to the approval of the Members at the forthcoming Annual General

Meeting. The appointment was recommended following a thorough evaluation of various proposals and key factors such as independence, industry experience, technical expertise and the quality of past audit reports.

M/s. SCS AND CO. LLP, Company Secretaries (Firm Registration Number: L2020GJ008700) is a reputed firm of practicing Company Secretaries registered with the Institute of Company Secretaries of India (ICSI) having extensive experience in corporate governance, compliance, and secretarial audits. In accordance with Regulation 24A of SEBI Listing Regulations, the firm holds a valid certificate issued by the Institute of Company Secretaries of India. The Firm has been providing professional services to listed companies and has a proven track record of maintaining high standards of governance and regulatory compliance.

M/s. SCS AND CO. LLP, Company Secretaries (Firm Registration Number: L2020GJ008700) have given their consent to be appointed as Secretarial Auditors of the Company confirming that they do not incur any disqualification specified under SEBI Circular No. SEBI/HO/CFD/CFD-PoD/CIR/P/2024/185 dated December 31, 2024 and that they shall not render any restricted services stated therein to the Company and its subsidiary companies to ensure independence and avoid conflict of interest.

The Board believes that appointment of M/s. SCS AND CO. LLP, Company Secretaries (Firm Registration Number: L2020GJ008700) will provide an independent and expert evaluation of the Company's corporate governance, regulatory compliance, and secretarial functions, thereby ensuring adherence to statutory requirements.

The proposed remuneration to be paid to M/s. SCS AND CO. LLP, Company Secretaries (Firm Registration Number: L2020GJ008700) for their Secretarial Audit services is Rupees 5,00,000/- plus applicable taxes and out-of-pocket expenses for the first financial year, and the remuneration for the subsequent year(s) of their term shall be as mutually agreed between the Board of Directors of the Company and the Secretarial Auditor. In addition to the Secretarial Audit, M/s. SCS AND CO. LLP, Company Secretaries (Firm Registration Number: L2020GJ008700) shall provide such other services in the nature of certifications and other professional work, as approved by the Board of Directors in compliance with Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, consent of the Members is being sought for passing an Ordinary Resolution for the appointment of M/s. SCS AND CO. LLP, Company Secretaries (Firm Registration Number: L2020GJ008700) as the Secretarial Auditors of the Company.

The Board of Directors of the Company recommends the resolution set out at Item No. 4 for approval of the Members as an Ordinary Resolution.

None of the Director, Key Managerial Personnel, or their respective relatives are, in any way, concerned or interested, financially or otherwise, in the said resolution.

ITEM NO. 5:

REGULARISATION OF APPOINTMENT OF MR. KALPESHKUMAR NANALAL VOHRA (DIN: 10841522) AS NON-EXECUTIVE DIRECTOR OF THE COMPANY – ORDINARY RESOLUTIONS

The Board of Directors, at its meeting held on November 22, 2024, appointed Mr. Kalpeshkumar Nanalal Vohra (DIN: 10841522) as an Additional Non-Executive Director of the Company pursuant to Section 161 of the Companies Act, 2013.

Pursuant to the provisions of Section 161 of the Companies Act, 2013, Mr. Kalpeshkumar Nanalal Vohra (DIN: 10841522) will hold office up to the date of the ensuing AGM. The Company has received notice in writing under the provisions of Section 160 of the Companies Act, 2013, from a member, proposing the candidature of Mr. Kalpeshkumar Nanalal Vohra (DIN: 10841522) for the office of Non-Executive Director, to be appointed as such under the provisions of Section 152 of the Companies Act, 2013.

Mr. Kalpeshkumar Nanalal Vohra (DIN: 10841522), living in Ahmedabad, Gujarat is having expertise in Business Strategy. He is experienced member with excellent communication and public speaking skills which help in the better growth of the company. He has pursued certified courses for vocational qualification.

The Company has received from Mr. Kalpeshkumar Nanalal Vohra (DIN: 10841522) (i) consent in writing to act as director in Form DIR 2 pursuant to Rule 8 of Companies (Appointment & Qualification of Directors) Rules 2014 and (ii) intimation in Form DIR 8 in terms of Companies (Appointment & Qualification of Directors) Rules, 2014, to the effect that he is not disqualified under Sub-section (2) of Section 164 of the Companies Act, 2013.

A copy of the draft letter for the appointment of Mr. Kalpeshkumar Nanalal Vohra (DIN: 10841522) as Non-Executive Director setting out the terms and conditions shall be available on the website of the Company on www.omegainteractive.net inspection by the members.

The resolution seeking the approval of members is proposed for the appointment of Mr. Kalpeshkumar Nanalal Vohra (DIN: 10841522) as Non-Executive Director of the Company pursuant to Section 152 and other applicable provisions of the Companies Act, 2013 and the Rules made thereunder. He will be liable to retire by rotation.

The Nomination and Remuneration Committee and the Board recommended the resolution set forth in Item no. 5 for the approval of the members.

Except Mr. Kalpeshkumar Nanalal Vohra (DIN: 10841522), none of the Directors and Key Managerial Personnel of the Company and their respective relatives is, in any way, concerned or interested, in the Resolutions set out at Item No. 5 of the Notice.

The statement of additional information required to be disclosed as per Regulation 36(3) of the SEBI (LODR) Regulations, 2015, and Secretarial Standard II issued by the ICSI is attached at the end of this Explanatory Statement and must be read as part of this Notice.

ITEM NO. 6:

REGULARISATION OF APPOINTMENT OF MR. ARVIND VINODKUMAR VEGDA (DIN: 07429884) AS NON-EXECUTIVE DIRECTOR OF THE COMPANY – ORDINARY RESOLUTIONS

The Board of Directors, at its meeting held on May 06, 2025, appointed Mr. Arvind Vinodkumar Vegda (DIN: 07429884) as an Additional Non-Executive Director of the Company pursuant to Section 161 of the Companies Act, 2013.

Pursuant to the provisions of Section 161 of the Companies Act, 2013, Mr. Arvind Vinodkumar Vegda (DIN: 07429884) will hold office up to the date of the ensuing AGM. The Company has received notice in writing under the provisions of Section 160 of the Companies Act, 2013, from a member, proposing the candidature of Mr. Arvind Vinodkumar Vegda (DIN: 07429884) for the office of Non-Executive Director, to be appointed as such under the provisions of Section 152 of the Companies Act, 2013.

Mr. Arvind Vinodkumar Vegda (DIN: 07429884) living in Ahmedabad, Gujarat is having expertise in Business Strategy. He is experienced member with excellent communication and public speaking skills which help in the better growth of the company. He has pursued Certified courses for vocational qualification.

The Company has received from Mr. Arvind Vinodkumar Vegda (DIN: 07429884) (i) consent in writing to act as director in Form DIR 2 pursuant to Rule 8 of Companies (Appointment & Qualification of Directors) Rules 2014 and (ii) intimation in Form DIR 8 in terms of Companies (Appointment & Qualification of Directors) Rules, 2014, to the effect that he is not disqualified under Sub-section (2) of Section 164 of the Companies Act, 2013.

A copy of the draft letter for the appointment of Mr. Arvind Vinodkumar Vegda (DIN: 07429884) as Non-Executive Director setting out the terms and conditions shall be available on the website of the Company on www.omegainteractive.net inspection by the members.

The resolution seeking the approval of members is proposed for the appointment of Mr. Arvind Vinodkumar Vegda (DIN: 07429884) as Non-Executive Director of the Company pursuant to Section 152 and other applicable provisions of the Companies Act, 2013 and the Rules made thereunder. He will be liable to retire by rotation.

The Nomination and Remuneration Committee and the Board recommended the resolution set forth in Item no. 6 for the approval of the members.

Except Mr. Arvind Vinodkumar Vegda (DIN: 07429884), none of the Directors and Key Managerial Personnel of the Company and their respective relatives is, in any way, concerned or interested, in the Resolutions set out at Item No. 6 of the Notice.

The statement of additional information required to be disclosed as per Regulation 36(3) of the SEBI (LODR) Regulations, 2015, and Secretarial Standard II issued by the ICSI is attached at the end of this Explanatory Statement and must be read as part of this Notice.

ITEM NO. 7:**REGULARISATION OF APPOINTMENT OF MS. RITU AHOKBHAIR SHARMA (DIN: 11092056) AS NON-EXECUTIVE DIRECTOR OF THE COMPANY – ORDINARY RESOLUTIONS**

The Board of Directors, at its meeting held on May 06, 2025, appointed Ms. Ritu Ashokbhai Sharma (DIN: 11092056) as an Additional Non-Executive Director of the Company pursuant to Section 161 of the Companies Act, 2013.

Pursuant to the provisions of Section 161 of the Companies Act, 2013, Ms. Ritu Ashokbhai Sharma (DIN: 11092056) will hold office up to the date of the ensuing AGM. The Company has received notice in writing under the provisions of Section 160 of the Companies Act, 2013, from a member, proposing the candidature of Ms. Ritu Ashokbhai Sharma (DIN: 11092056) for the office of Non-Executive Director, to be appointed as such under the provisions of Section 152 of the Companies Act, 2013.

Ms. Ritu Ashokbhai Sharma (DIN: 11092056) living in Mehsana, Gujarat is having expertise in Computer Engineering. She had pursued Diploma in computer engineering and is experienced member with excellent communication and public speaking skills which help in the better growth of the company. She has pursued certified courses for vocational qualification as well further to her experience in casting & production in film industry.

The Company has received from Ms. Ritu Ashokbhai Sharma (DIN: 11092056) (i) consent in writing to act as director in Form DIR 2 pursuant to Rule 8 of Companies (Appointment & Qualification of Directors) Rules 2014 and (ii) intimation in Form DIR 8 in terms of Companies (Appointment & Qualification of Directors) Rules, 2014, to the effect that she is not disqualified under Sub-section (2) of Section 164 of the Companies Act, 2013.

A copy of the draft letter for the appointment of Ms. Ritu Ashokbhai Sharma (DIN: 11092056) as Non-Executive Director setting out the terms and conditions shall be available on the website of the Company on www.omegainteractive.net inspection by the members.

The resolution seeking the approval of members is proposed for the appointment of Ms. Ritu Ashokbhai Sharma (DIN: 11092056) as Non-Executive Director of the Company pursuant to Section 152 and other applicable provisions of the Companies Act, 2013 and the Rules made thereunder. He will be liable to retire by rotation.

The Nomination and Remuneration Committee and the Board recommended the resolution set forth in Item no. 7 for the approval of the members.

Except Ms. Ritu Ashokbhai Sharma (DIN: 11092056), none of the Directors and Key Managerial Personnel of the Company and their respective relatives is, in any way, concerned or interested, in the Resolutions set out at Item No. 7 of the Notice.

The statement of additional information required to be disclosed as per Regulation 36(3) of the SEBI (LODR) Regulations, 2015, and Secretarial Standard II issued by the ICSI is attached at the end of this Explanatory Statement and must be read as part of this Notice.

ITEM NO. 8**APPOINTMENT OF MR. DINESHKUMAR D. SABNANI (DIN: 10840546) AS MANAGING DIRECTOR OF THE COMPANY – SPECIAL RESOLUTION**

The Board of Directors of the Company, in their Meeting held on November 22, 2024, has appointed Mr. Dineshkumar D. Sabnani (DIN: 10840546) as an additional Managing Director, for further period of 5 (five) years with effect from November 22, 2024, and whose period of office would expire on conclusion of ensuing annual general meeting. To get an advantage of his knowledge and experience, it is proposed to appoint him as Managing Director for a period of five years w.e.f. November 22, 2024 on terms and conditions including remuneration as recommended by the Nomination and Remuneration Committee of the Board which are set out hereunder.

Further, as per the provisions of Section 197 the Companies Act, 2013 as amended from time and time, the minimum Remuneration payable to Mr. Dineshkumar D. Sabnani (DIN: 10840546), in the event of loss or inadequacy of profit in any Financial Year, shall be as per the limit set out in Section II of Part II of Schedule V to the Companies Act, 2013 or any other applicable limits, as provided by the Central Government in this regard, from time to time.

The Nomination and Remuneration Committee has noted that the Company has not made any default in repayment of its dues to Banks or Financial Institutions.

Pursuant to Sections 196, 197, 198, 203 and all other applicable provisions of the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) and SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended, the appointment of Mr. Dineshkumar D. Sabnani (DIN: 10840546) as Managing Director of the Company is now being placed before the Members for their approval by way of Special Resolutions.

The relevant disclosures in terms of Schedule V to the Companies Act, 2013 is given hereunder;

General Information:

Nature of Industry: The Company is engaged in the business of advising, providing consultancy services, developing and implementing products or services for customers on all matters regarding implementation of computer software and hardware systems, management of data processing and information systems and data communication systems whether in India/abroad.

Date or expected date of commencement of commercial production: The Company has already commenced its business since its incorporation.

In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus: Not Applicable

Financial performance based on given indicators:

(in Lakhs)		
PARTICULARS	F.Y.2024-25	F.Y.2023-24
Total Revenue	-	9.00
Other Income	257.51	5.31
Total Income	257.51	14.31
Less: Total Expenses	(98.66)	(23.11)
Profit before exceptional items and tax	158.85	(8.80)
Exceptional Items	-	-
Profit before Tax	158.85	(8.80)
Less: Tax Expenses	-	-
Current Tax	(39.98)	-
Excess provision for Tax of earlier periods written back	-	-
Profit after Tax	118.87	(8.80)
Earnings per share (EPS)		
Basic	7.50	(1.76)
Diluted	7.50	(1.76)

Foreign investments or collaborations, if any: No collaborations have been made by the Company with any of foreign entity. Further, as at March 31, 2025.

Information about the appointee:

Background Details: Mr. Dineshkumar Dharamkumar Sabnani living in Ahmedabad, Gujarat is having expertise in Business Strategy. He possesses vast experience and sound knowledge in varied fields. His strong social network along with his expert advice will become useful for the Company's growth and development in long run.

Past Remuneration: Nil

Recognition or awards: Nil.

Job Profile and his suitability: Mr. Dineshkumar D. Sabnani (DIN: 10840546) is also responsible for the expansion and overall management of the business of our Company.

Terms and Conditions of Remuneration:-

Up to Rupees 06.00 Lakh per annum with such increments as may be decided by the Board from time to time, subject to ceiling on maximum remuneration in terms of provisions of Section II of Part II of Schedule V to the Companies Act, 2013.

Comparative remuneration profile with respect to industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin):

Taking into consideration the size of the Company, the profile of Mr. Dineshkumar D. Sabnani (DIN: 10840546), the responsibilities shouldered to him and the industry benchmarks, the remuneration proposed to be paid is commensurate with the remuneration packages paid to similar senior level incumbents, in other companies.

Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel, if any.

Mr. Dineshkumar D. Sabnani (DIN: 10840546) has pecuniary relationship to the extent he is a Managing Director of the Company. In compliance with the provisions of Sections 196, 197, 198, 203 and other applicable provisions of the Act, read with Schedule V to the Act SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended, the terms of appointment and remuneration specified above are now being submitted to the Members for their approval. Further, remuneration proposed above shall be valid for a period of five years w.e.f. November 22, 2024 until revised further.

The Board of Directors is of the view that the appointment of Mr. Dineshkumar D. Sabnani (DIN: 10840546) as Managing Director will be beneficial to the operations of the Company and accordingly recommends the Special Resolutions at Item No. 4 of the accompanying Notice for approval by the Members of the Company.

Except Mr. Dineshkumar D. Sabnani (DIN: 10840546) himself to the extent of their shareholding in the Company, none of the Directors or Key Managerial Personnel of the Company including their relatives is interested or concerned in the Resolution.

The statement of additional information required to be disclosed as per Regulation 36(3) of SEBI (LODR) Regulations, 2015 and Secretarial Standard II issued by ICSI is attached at the end of this Explanatory Statement and must be read as the part of this Notice.

ITEM NO. 8

REGULARISATION OF APPOINTMENT OF MRS. TEJAL KALPESHBHAI VOHRA (DIN: 10841519) AS WOMEN - NON- EXECUTIVE INDEPENDENT DIRECTOR OF THE COMPANY – SPECIAL RESOLUTIONS

Independent Directors are appointed on the Company's Board for a term of up to five consecutive years and are eligible for reappointment, making the term of the overall Board staggered in nature. The Nomination and Remuneration Committee ("NRC") of the Board regularly discusses the succession of Independent Directors coming up for re-appointment or approaching end of their term. It assesses the balance of skills, knowledge and experience available with the Board as a whole and tries to recognize the possible gaps on account of such staggered terms, in order to maintain orderly succession of the Board. The Committee strongly believed that Mrs. Tejal Kalpeshbhai Vohra (DIN: 10841519) fits into the criteria of skills/qualifications that it had determined to be necessary in prospective candidates. Mrs. Tejal Kalpeshbhai Vohra is experienced member with excellent communication and public speaking skills which help in the better growth of the company. She has Completed Certified courses for vocational qualification.

The Board of Directors of the Company at its meeting held on November 22, 2024 upon the recommendation of the Nomination and Remuneration Committee, approved appointment of Mrs. Tejal Kalpeshbhai Vohra (DIN: 10841519) on the Board of Directors of the Company, as an Additional Director (in the category of Woman Non-Executive Independent Director), not liable to retire by rotation, to hold office for a first term of 5 (five) consecutive years with effect from the November 22, 2024, to November 21, 2029 (both days inclusive), pursuant to the provisions of Section 149, 152 and 161 read with Schedule IV and all other applicable provisions of the Companies Act, 2013 ("the Act"), subject to approval of the shareholders of the Company. Further, in terms of the amended Regulation 17(1C) of the SEBI Listing Regulations, a listed entity shall ensure that the approval of shareholders for appointment of a person on the Board of Directors has to be taken either at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier. Accordingly, approval of the shareholders is sought to comply with the SEBI Listing Regulations. The NRC and the Board are of the view that the association of Mrs. Tejal Kalpeshbhai Vohra (DIN: 10841519) and the rich experience and vast knowledge that she brings with her would benefit the Company. The Board also believes that she also possesses appropriate skills, expertise and competencies in the context of the Company's businesses. The Board believes her appointment would be apt considering the need for experts on the Board. The Company has received from Mrs. Tejal Kalpeshbhai Vohra (DIN: 10841519) (i) consents in writing to act as Directors in Form DIR-2 pursuant to Rule 8 of Companies (Appointment & Qualification of Directors) Rules, 2014, (ii) intimation in Form DIR-8 in terms of Companies (Appointment & Qualification of Directors) Rules, 2014, to the effect that she is not disqualified under Section 164(2) of the Act and (iii) a declaration to the effect that she meets the criteria of independence as provided in Section 149(6) of the Act and under SEBI Listing Regulations. She does not hold any equity shares of the Company. Moreover, the Company has also received notice under Section 160 from the member of the Company proposing her candidature for the post of Woman Non-Executive Independent Director.

The statement of additional information required to be disclosed as per Regulation 36(3) of SEBI (LODR) Regulations, 2015 and Secretarial Standard II issued by ICSI is attached at the end of this Explanatory Statement and must be read as the part of this Notice. In terms of Section 152 and Schedule IV of the Companies Act, 2013, the board is of the opinion that Mrs. Tejal Kalpeshbhai Vohra (DIN: 10841519), fulfils the conditions for her appointment as an independent director as specified in the Companies Act, 2013 and the Listing Regulations and is independent of the management. In terms of Regulation 25(2A) of the Listing Regulations, the appointment, re-appointment or removal of an independent director of a listed entity, shall be subject

to the approval of shareholders by way of a special resolution. Hence, in view of the aforementioned provisions, the Company is seeking the approval of its members by way of a Special Resolution, for appointment of Mrs. Tejal Kalpeshbhai Vohra (DIN: 10841519), as Woman Non-Executive Independent Director on the Board of the Company for a term of five consecutive years effective from November 22, 2024, to November 21, 2029. A copy of the letter of appointment, setting out the terms and conditions of appointment of Mrs. Tejal Kalpeshbhai Vohra (DIN: 10841519), and all other documents referred to in the accompanying Notice and this Statement are available for inspection by the members, without any fee, at the Company's corporate office during business hours on all working days up to Annual General Meeting. The NRC and the Board recommend the resolution set forth in Item no. 9 of the notice for approval of the members by way of a special resolution. Except Mrs. Tejal Kalpeshbhai Vohra (DIN: 10841519) and her relatives, if any, none of the other directors or key managerial personnel of the Company or their respective relatives are concerned or interested, financially or otherwise, in the resolution set out at Item no. 9 of this notice.

Registered Office

E-308, Crystal Plaza, New Link Road, Opp.
Infinity Mall, Andheri (West), Andheri,
Mumbai, Maharashtra, India, 400053.

Place: Mumbai

Date: 08/09/2025

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

Dineshkumar Dharamkumar Sabnani
Managing Director
DIN: 10840546

**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. Kalpeshkumar Nanalal Vohra (DIN: 10841522)	Mr. Arvind vinodkumar vegda (DIN: 07429884)	Ms. Ritu Ashokbhai Sharma (DIN: 11092056)	Mr. Dineshkumar D. Sabnani (DIN: 10840546)	Mrs. Tejal Kalpeshbhai Vohra (DIN: 10841519)
DIN	10841522	07429884	11092056	10840546	10841519
Date of Birth	17/10/1982	07/10/1974	06/10/1994	14/01/1978	21/07/1980
Qualification	B.com	B.com	Computer Engineering	B.com	B.com
Experience - Expertise in specific functional areas - Job profile and suitability	Mr. Kalpeshkumar Nanalal Vohra (DIN: 10841522), living in Ahmedabad, Gujarat is having expertise in Business Strategy. He is experienced member with excellent communication and public speaking skills which help in the better growth of the company. He has pursued Certified courses for vocational qualification.	Mr. Arvind Vinodkumar Vegda (DIN: 07429884) living in Ahmedabad, Gujarat is having expertise in Business Strategy. He is experienced member with excellent communication and public speaking skills which help in the better growth of the company. He has pursued Certified courses for vocational qualification.	Ms. Ritu Ashokbhai Sharma (DIN: 11092056) living in Mehsana, Gujarat is having expertise in Computer Engineering. She had pursued Diploma in computer engineering and is experienced member with excellent communication and public speaking skills which help in the better growth of the company. She has pursued Certified courses for vocational qualification as well further to her experience in casting & production in film industry.	Mr. Dineshkumar Dharamkumar Sabnani (DIN: 10840546) is an experienced member with excellent communication and public speaking skills which helps in the better growth of the company	Mrs. Vohra Tejal Kalpeshbhai (DIN: 10841519), living in Ahmedabad, Gujarat, she is experienced member with excellent communication and public speaking skills which help in the better growth of the company. She has Completed Certified courses for vocational qualification
No. of Shares held as on 31/03/2025	NIL	NIL	NIL	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	As per the terms and conditions provided in explanatory statement attached herewith	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	NIL	NA	NA	Nil	Nil
Remuneration sought to be paid	As may be decided by board	As may be decided by board	As may be decided by board	As per explanatory statement attached herewith	As may be decided by board
Number of Board	5	NA	NA	5	5

Meetings attended during the FY 2024-25					
Date of Original Appointment	22/11/2024	06/05/2025	06/05/2025	22/11/2024	22/11/2024
Date of Appointment in current terms	22/11/2024	06/05/2025	06/05/2025	22/11/2024	22/11/2024
Directorships held in other public companies*	Nil	Nil	Nil	Nil	Nil
Memberships / Chairpersonships of committees of public companies**	Nil	Nil	Nil	Nil	Member – 1 Committee
Inter-se Relationship with other Directors.	Mr. Kalpeshkumar Nanalal Vohra is husband of Mrs. Tejal Kalpeshbhai Vohra.	Nil	Nil	Nil	Mrs. Tejal Kalpeshbhai Vohra is a wife of Mr. Kalpeshkumar Nanalal Vohra.

** Excluding Section 8 and Foreign Companies

*Includes Audit Committee, Nomination and Remuneration Committee

BOARD OF DIRECTORS' REPORT

Your directors take pleasure in presenting their report on the business and operations of your Company along with Audited Financial Statements for the year ended as on March 31, 2025.

FINANCIAL HIGHLIGHTS

(in Lakhs)

PARTICULARS	F.Y.2024-25	F.Y.2023-24
Total Revenue	2.05	9.00
Other Income	255.46	5.31
Total Income	257.51	14.31
Less: Total Expenses	(98.65)	(23.11)
Profit before exceptional items and tax	158.85	(8.80)
Exceptional Items	-	-
Profit before Tax	158.85	(8.80)
Less: Tax Expenses	-	-
Current Tax	(39.98)	-
Excess provision for Tax of earlier periods written back	-	-
Profit after Tax	118.88	(8.80)
Earnings per share (EPS)		
Basic	8.59	(1.76)
Diluted	8.59	(1.76)

REVIEW OF PERFORMANCE

During the year under review, the Company recorded a Total Income of ₹257.51 Lakhs for the Financial Year 2024–25 as compared to ₹14.31 Lakhs in the previous Financial Year 2023–24.

The Company reported a Profit After Tax (PAT) of ₹118.87 Lakhs in Financial Year 2024–25 as against a loss of ₹8.80 Lakhs in the Financial Year 2023–24. This turnaround in performance is primarily due to higher other income and better cost management during the year.

The Basic and Diluted Earnings Per Share (EPS) stood at ₹8.59 for the year ended March 31, 2025, as compared to ₹(1.76) in the previous year.

FINANCIAL STATEMENTS

The audited financial statements of the Company drawn up, for the financial year ended March 31, 2025, in accordance with the requirements of the Companies (Indian Accounting Standards) Rules, 2015 ("Ind AS") notified under Section 133 of the Act, read with relevant rules and other accounting principles.

Dividend & Reserves

With a view to conserve the resources of the company for future, your director does not recommend any dividend for the Financial Year 2024-25 (Previous Year - Nil).

Transfer to reserve

During the year under review, the company has not transferred any amount to reserves.

Change in Nature of Business

During the year under review, there is no change in the Nature of business activities carried out by 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.

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 shareholders.

SHARE CAPITAL:

Authorized Capital

The Authorized Share Capital of the Company as at the end of the financial year 2024–25 stood at ₹50,00,000/- (Rupees Fifty Lakhs Only), divided into 5,00,000 (Five Lakh) equity shares of ₹10/- (Rupees Ten) each.

Whereas after the closure of the year, subsequently, vide special resolutions passed in an Extra-Ordinary General Meeting held on September 01, 2025, an authorized share capital of the company have been increased and the same stood at ₹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 ₹10/- (Rupees Ten) each as on date of signing the report

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

- A) Issue of equity shares with differential rights
- B) Issue of sweat equity shares
- C) Issue of employee stock options

Issued, Subscribed & Paid-up Capital

During the year under review:

- The Company allotted 1099432 equity shares, pursuant to conversion of 1099432 Equity warrants each convertible into, or exchangeable for, 1 fully paid-up equity share of the Company of face value Rupees 10.00, on a preferential basis, to persons other than the Promoters and Promoter Group, at price of Rupees 128.00 per Warrant.

The paid-up equity share capital of the Company as on March 31, 2025, was at ₹1,59,94,320/-, comprising 15,99,432 equity shares of ₹10/- each, fully paid-up.

Further, after the closure of financial year, the company has further allotted 991817 equity shares, pursuant to conversion of 991817 Equity warrants each convertible into, or exchangeable for, 1 fully paid-up equity share of the Company of face value Rupees 10.00, on a preferential basis, to persons belonging to persons & promoter's group and persons other than the Promoters and Promoter Group, at price of Rupees 128.00 per Warrant.

As on the date of report, the paid-up equity share capital of the Company as on March 31, 2025, was at ₹2,59,12,490/-, comprising 25,91,249 equity shares of ₹10/- each, fully paid-up.

The entire Paid-up Equity shares of the Company are listed at BSE Limited.

After the closure of the financial year, vide special resolutions passed at an Extra-ordinary General Meeting held on September 01, 2025, the Company had approved an allotment of up to 92,00,000 Fully Convertible Equity Warrants at issue price of Rs 103.50 per Convertible Equity Warrant including premium of Rs. 93.50/- per Convertible Equity Warrant, convertible into equivalent number of fully paid-up equity share of the company of face value of Re. 10/- (Rupees Ten Only) at an option of the proposed Allottees, within a maximum period of 18 months from the date of allotment of warrants to specified investors.

MANAGEMENT DISCUSSION AND ANALYSIS

The Management Discussion and Analysis Report on the operations of the Company, as required under Regulation 34 read with Schedule V of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (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.

ANNUAL RETURN

Pursuant to Section 92 of the Act read with the applicable Rules, the Annual Return for the year ended 31st March, 2025 can be accessed on the Company's website at <https://omegainteractive.in/>.

SUSIDIARIES/JOINT VENTURES/ASSOCIATE COMPANIES

The Company does not have any subsidiaries, joint ventures or associate companies

PUBLIC DEPOSITS

The Company has not accepted any deposits within the meaning of Section 73 of the Companies Act, 2013 and the Companies

(Acceptance of Deposits) Rules, 2014 during the year under review.

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:

- a) That in the preparation of the Annual Accounts for the year ended 31st March, 2025, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;
- b) 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;
- c) 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;
- d) The Annual Accounts have been prepared on a going concern basis
- e) 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
- f) 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.

CORPORATE GOVERNANCE REPORT

As per the provisions of Regulation 15(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the provisions related to Corporate Governance as specified in Regulations 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 and Para C, D and E of Schedule V shall not apply to a listed entity having paid up Share Capital not exceeding Rupees Ten Crores and Net worth not exceeding Rupees Twenty Five Crores, as on the last day of the previous financial year.

As on the last day of the previous financial year, the paid up Share Capital and Net worth of the Company was below the threshold limits stated above, thereby presently the Company is not required to comply with the above provisions of Corporate Governance. Accordingly, the Report on Corporate Governance and Certificate regarding compliance of conditions of Corporate Governance are not made a part of the Annual Report.

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: (Rs. in Lakhs)

PARTICULARS	March 31, 2025	March 31, 2024
Foreign exchange earning	Nil	Nil
Foreign exchange outgo	Nil	Nil

PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

The Company has not employed any employee except the Managing Director, Executive and Company Secretary. Hence, the information required under Section 197(12) of the Companies Act, 2013 and rule 5(2) and 5(3) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not given separately.

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

Constitution of Board

The composition of Board complies with the requirements of the Companies Act, 2013 ("Act"). Further, in pursuance of Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Company is exempted from requirement of having composition of Board as per Regulation 17 of Listing Regulations.

None of the Directors of Board is a member of more than ten Committees or Chairperson of more than five committees across all the Public companies in which they are Director. The necessary disclosures regarding Committee positions have been made by all the Directors.

None of the Director of the Company is serving as a Whole-Time Director in any Listed Company and is holding position of Independent Director in more than 3 Listed Company. Neither any of the Director of the Company is holding position as Director in more than 7 listed entities nor any of the Director of the Company serve as Independent Director in more than 7 listed entities.

As on the date of this report the Board of the Company comprises Six Directors out of which one is Managing Director; Three are professional Non-Executive Directors and two are Non-Promoter Non-Executive Independent Directors. The Board comprise following Directors as date of report:

Sr. No.	Name of Director	Category	Date of Appointment at current term	Total Directorship	No. of Committee [^]		No. of Shares held as on March 31, 2024
					No. of Committee [^]	in which Director is Chairman as on March 31, 2025	
1	Mr. Arun Kumar (DIN: 09055964)*	Executive Director	March 24, 2023	1	3	-	NIL
2	Mr. Pankaj Baid (DIN: 07462097)	Independent Director	March 24, 2023	4	4	3	NIL
3	Mr. Kalpeshkumar Nanalal Vohra (DIN: 10841522)	Non-Executive Director	November 22, 2024	1	NIL	-	NIL
4	Ms. Tejal Kalpeshbhai Vohra (DIN: 10841519)	Independent Woman Director	November 22, 2024	1	3	-	NIL
5	Mr. Suhit Bakshi (DIN: 06395813)*	Non-Executive Director	September 03, 2024	1	3	-	NIL
6	Mr. Dineshkumar D. Sabnani (DIN: 10840546)	Managing Director	November 22, 2024	1	NIL	-	NIL
7	Ms. Divya Savjibhai Thakor (DIN: 88845886)\$	Independent Director	March 24, 2023	2	NIL	-	NIL

\$ Resigned w.e.f. July 27, 2024 *Resigned w.e.f. September 8, 2025

[^]Committee includes Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee and Independent Directors Committee across all Public Companies.

During the year under, Ms. Divya Savjibhai Thakor (DIN: 88845886) has resigned from the post of independent directorship of the company w.e.f. July 27, 2024. Further Mr. Suhit Bakshi (DIN: 06395813) was appointed as a Non-Executive additional Director of the company w.e.f. September 03, 2024, and their appointment has been regularized in previous AGM held on September 30, 2024.

On the basis of Nomination and Remuneration Committee and subject to approval of members of the company, Mr. Kalpeshkumar Nanalal Vohra (DIN: 10841522) has been appointed as an additional Non-Executive Director of the company w.e.f. November 22, 2024. Ms. Tejal Kalpeshbhai Vohra (DIN: 10841519) have been appointed as an Additional Non-Executive Independent Directors of the company w.e.f. November 22, 2024. Mr. Dineshkumar D. Sabnani (DIN: 10840546) has, On the basis of Nomination and Remuneration Committee and subject to approval of members of the company, has been appointed as an Additional Director categorized as Managing Director for a period of five years w.e.f. November 22, 2024. The company has received a notice in writing under Section 160 of the Act from a Members proposing their candidatures for the post of respective Directorship of the company. Therefore, the Board of Directors proposes their appointment as Directors of the company, liable to retire by rotation.

After the closure of the financial year, On the basis of Nomination and Remuneration Committee and subject to approval of members of the company, Mr. Arvind Vinodkumar Vegda (DIN: 7429884) has been appointed as a Non-executive Director as categorized as Chairman of the Company and Mr. Ritu Ashokbhai Sharma (DIN: 11092056) has been appointed as an Additional Non-Executive Directors of the company w.e.f. May 06, 2025. The company has received a notice in writing under Section 160 of the Act from a Members proposing their candidatures for the post of Non-Executive Directors of the company. Therefore, the Board of Directors proposes their appointment as Non-Executive Directors of the company, liable to retire by rotation.

Further, Mr. Vishnu Kumar Somani (DIN: 08621673) has been appointed as an Additional Non-Executive Director of the company w.e.f. July 26, 2024. However, he has resigned from the post of Non-Independent Director of the company w.e.f. September 05, 2024.

None of the Directors of Board is a member of more than ten Committees or Chairman of more than five committees across all the public companies in which they are Director. The necessary disclosures regarding Committee positions have been made by all the Directors. None of the Directors of the Company is disqualified for being appointed as a Director pursuant to Section 164 (2) of the Companies Act, 2013.

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 of Directors are held at least once in a quarter, inter-alia, to review the quarterly results of the Company. Additional Board meetings are convened to discuss and decide on various business policies, strategies and other businesses. During the year under review, Board of Directors of the Company met 12 (Twelve) times viz; May 30, 2024; June 14, 2024; July 26, 2024; August 14, 2024; September 04, 2024; November 12, 2024; November 22, 2024; December 14, 2024; December 27, 2024; December 28, 2024; February 11, 2025; and March 25, 2025.

The details of attendance of each Director at the Board Meeting during the year and Annual General Meeting are given below:

Name of Director	Mr. Arun Kumar<	Mr. Pankaj Baid	Mr. Kalpeshkumar Nanalal Vohra*	Ms. Tejal Kalpeshbhai Vohra*	Mr. Suhit Bakshi@<	Mr. Dineshkumar D. Sabnani*	Ms. Divya Savjibhai Thakor (DIN: 88845886) \$
Number of Board Meeting held	12	12	12	12	12	12	12
Number of Board Meetings Eligible to attend	12	12	5	5	8	5	3
Number of Board Meeting	12	12	5	5	8	5	3

attended							
Presence at the previous AGM	Yes	Yes	NA	NA	Yes	NA	NA
<i>* Appointed w.e.f. November 22, 2024</i>		<i>@Appointed w.e.f. September 03, 2024</i>		<i>\$ Resigned w.e.f. July 27, 2024</i>			

Changes in Directors

During the year under, Ms. Divya Savjibhai Thakor (DIN: 88845886) has resigned from the post of independent directorship of the company w.e.f. July 27, 2024. Further Mr. Suhit Bakshi (DIN: 06395813) was appointed as a Non-Executive additional Director of the company w.e.f. September 03, 2024, and their appointment has been regularized in previous AGM held on September 30, 2024. Mr. Vishnu Kumar Somani (DIN: 08621673) has been appointed as an Additional Non-Executive Director of the company w.e.f. July 26, 2024. However, he has resigned from the post of Additional Non-Executive Director of the company w.e.f. September 05, 2024.

Further, On the basis of Nomination and Remuneration Committee and subject to approval of members of the company, Mr. Kalpeshkumar Nanalal Vohra (DIN: 10841522) has been appointed as an Additional Non-executive Director of the Company w.e.f. November 22, 2024, Ms. Tejal Kalpeshbhai Vohra (DIN: 10841519) have been appointed as an Additional Non-Executive Independent Woman Director of the company w.e.f. November 22, 2024. Mr. Dineshkumar D. Sabnani (DIN: 10840546) has, On the basis of Nomination and Remuneration Committee and subject to approval of members of the company, has been appointed as an Additional Director categorized as Managing Director for a period of five years w.e.f. November 22, 2024. The company has received a notice in writing under Section 160 of the Act from a Members proposing their candidatures for the post of Directors of the company. Therefore, the Board of Directors proposes their appointment as Directors of the company, liable to retire by rotation.

After the closure of the financial year, On the basis of Nomination and Remuneration Committee and subject to approval of members of the company, Mr. Arvind Vinodkumar Vegda (DIN: 7429884) has been appointed as an Additional Non-Executive Director categorized as Chairman of the Company and Mr. Ritu Ashokbhai Sharma (DIN: 11092056) has been appointed as an Additional Non-Executive Directors of the company w.e.f. June 06, 2025. The company has received a notice in writing under Section 160 of the Act from a Members proposing their candidatures for the post of Non-Executive Directors of the company. Therefore, the Board of Directors proposes their appointment as Non-Executive Directors of the company, liable to retire by rotation.

The relevant details, as required under Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and Secretarial Standards-II issued by ICSI, of the person seeking re-appointment as Directors are annexed to the Notice convening the 31st Annual General Meeting.

Independent Directors

In terms of Section 149 of the Companies Act, 2013 and rules made there under and Listing Regulations, the Company has Two Non-Promoter Non-Executive Independent Directors as on the date of this report. In the opinion of the Board of Directors, both 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, 2025 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.

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 2024-25. 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.

Further, On the basis of Nomination and Remuneration Committee and subject to approval of members of the company, Ms. Tejal Kalpeshbhai Vohra (DIN: 10841519) have been appointed as an Additional Non-Executive independent Directors of the

company for a period of five years w.e.f. November 22, 2024. Ms. Divya Savjibhai Thakor (DIN: 88845886) has resigned from the post of independent directorship of the company w.e.f. July 27, 2024.

Details of Key Managerial Personnel

As on March 31, 2025 the Company have Mr. Dineshkumar Dharamkumar Sabnani (DIN: 10840546), Additional Director categorized as Managing Director of the company w.e.f. November 22, 2024 and Mr. Ankit Bhojak, Company Secretary of the company w.e.f. June 14, 2024 who were acting as Key Managerial Personnel in accordance with Section 203 of the Companies Act, 2013.

During the year under review, Mr. Ankit Bhojak has been appointed as Company Secretary and Compliance Officer of the company w.e.f. June 14, 2024. Further, Mr. Dineshkumar Dharamkumar Sabnani (DIN: 10840546) has been appointed as an Additional Director categorized as Managing Director of the company w.e.f. November 22, 2024. Mr. Ashutosh Chhawchharia, has resigned from his position as the Chief Financial Officer of the Company; with effect from Closing business hours of January 29, 2025.

Performance Evaluation

The Board of Directors has carried out an annual evaluation of its own performance, board committees and individual directors pursuant to the provisions of the Act.

- a) The performance of the board was evaluated by the board, after seeking inputs from all the directors, on the basis of the criteria such as the board composition and structure, effectiveness of board processes, information and functioning etc.
- b) The performance of the committees was evaluated by the board after seeking inputs from the committee members on the basis of the criteria such as the composition of committees, effectiveness of committee meetings, etc.
- c) The board and the Nomination and Remuneration Committee reviewed the performance of the individual directors on the basis of 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 chairman was also evaluated on the key aspects of his role.
- d) Separate meeting of Independent Directors was held to evaluate the performance of non-independent directors, performance of the board as a whole and performance of the chairman, taking into account the views of executive directors and non-executive directors. The same was discussed in the board meeting that followed the meeting of the independent directors, at which the performance of the board, its committees and individual directors was also discussed. Performance evaluation of independent directors was done by the entire board, excluding the independent director being evaluated.

Directors Responsibility Statement

Pursuant to section 134(5) of the Companies Act, 2013, the Board of Directors, to the best of their knowledge and ability, confirm that:

- e) In preparation of Annual Accounts for the year ended March 31, 2025, the applicable Accounting Standards have been followed and that no material departures have been made from the same;
- f) 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 or loss of the Company for that year;
- g) The Directors had 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;
- h) The Directors had prepared the Annual Accounts for the year ended as on March 31, 2025 on going concern basis.
- i) The Directors had laid down the internal financial controls to be followed by the Company and that such Internal Financial Controls are adequate and were operating effectively; and
- j) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

COMMITTEES OF BOARD

Your Company has constituted several Committees in compliance with the requirements of the relevant provisions of applicable laws and statutes, details of which are given hereunder.

1. Audit Committee

Audit Committee meeting is generally held once in quarter for the purpose of recommending the quarterly/half yearly/yearly financial results and the gap between two meetings did not exceed one hundred and twenty days. The Audit Committee met 11 (Ten) times during the Financial Year 2024-25 viz.; May 30, 2024; July 26, 2024; August 14, 2024; September 04, 2024; November

12, 2024; November 22, 2024; December 14, 2024; December 21, 2024; December 28, 2024; February 11, 2025 and March 25, 2025.

The composition of the Committee and the details of meetings attended by its members are given below:

Name of Members	Category	Designation in Committee	Number of Meetings during the Financial Year 2024-25		
			Held	Eligible to attend	Attended
Mr. Pankaj Baid	Independent Director	Chairman	11	11	11
Mr. Arun Kumar<	Independent Director	Member	11	11	11
Mr. Vishnu Kumar Somani*	Non-Executive Director	Member	11	2	2
Ms. Divya Thakor \$	Independent Director	Member	11	2	2
Mr. Suhit Bakshi ^<	Non-Executive Director	Member	11	8	8
Ms. Tejal Kalpeshbhai Vohra #	Independent Director	Member	11	5	5

* Appointed w.e.f. July 26, 2024 and Resigned w.e.f. September 05, 2024

^ Appointed w.e.f. September 03, 2024

\$ Resigned w.e.f. July 27, 2024

Appointed w.e.f. November 22, 2024

The Company Secretary of the Company is acting as Secretary to the Audit Committee.

Mr. Pankaj Baid, the Chairperson of the Committee had attended last Annual General Meeting of the Company held on September 30, 2024.

Recommendations of Audit Committee, wherever/whenever given, have been accepted by the Board of Directors. Further, the terms of reference, roles and powers of the Audit Committee are as per Section 177 of the Companies Act, 2013 (as amended) and SEBI (LODR) Regulation 2015, as amended.

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 Chairman 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 at <https://omegainteractive.in/>.

2. Nomination and Remuneration Committee

The Company has formed Nomination and Remuneration committee in line with the provisions Section 178 of the Companies Act, 2013 and read with SEBI (LODR) Regulation 2015, as amended. Nomination and Remuneration Committee meetings are generally held for identifying the person who is qualified to become Directors and may be appointed in senior management and recommending their appointments and removal.

During the year under review, the Nomination and Remuneration Committee met 5 (Five) time during the Financial Year 2024-25 viz.; June 14, 2024; July 26, 2024; September 03, 2024; September 04, 2024 and November 22, 2024; to review the performance of Directors of the Company.

The composition of the Committee and the details of meetings attended by its members are given below:

		Designation in	Number of Meetings during the Financial Year
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Name of Members	Category	Committee	2024-25		
			Held	Eligible to attend	Attended
Mr. Pankaj Baid	Independent Director	Chairman	5	5	3
Mr. Arun Kumar<	Independent Director	Member	5	5	3
Mr. Vishnu Kumar Somani*	Non-Executive Director	Member	5	2	2
Ms. Divya Thakor \$	Independent Director	Member	5	2	2
Mrs. Vohra Tejal Kalpeshbhai #	Independent Director	Member	5	0	0
Mr. Suhit Bakshi ^@	Non-Executive Director	Member	5	2	2

* Appointed w.e.f. July 26, 2024 and Resigned w.e.f. September 05, 2024

^ Appointed w.e.f. September 03, 2024

\$ Resigned w.e.f. July 27, 2024

<Resigned w.e.f. September 8, 2025

Appointed w.e.f. November 22, 2024

Further, the terms of reference of the Nomination and Remuneration Committee are as per Section 178 of the Companies Act, 2013 (as amended) read with SEBI (LODR) Regulation 2015, as amended.

Nomination and Remuneration Policy

The Company has, in order to attract motivated and retained manpower in competitive market and to harmonize the aspirations of human resources consistent with the goals of the Company and in terms of the provisions of the Companies Act, 2013 devised a policy on Nomination and Remuneration of Directors, Key Managerial Personnel and Senior Management. Key points of the Policy are:

A. Policy on Appointment of Directors, Key Managerial Personnel and Senior Management Personnel

- The policy is formulated to identify and ascertain the integrity, qualification, expertise and experience of the person for appointment as Director, KMP and Senior Management personnel and recommend to the Board for his / her appointment.
- A person should possess adequate qualification, expertise and experience for the position he/ she is considered for appointment.
- In case of appointment of Independent Director, the Committee shall satisfy itself with regard to the independent nature of the Director vis-à-vis the Company so as to enable the Board to discharge its function and duties effectively.

B. Policy on remuneration of Director, Key Managerial Personnel and Senior Management Personnel

The Company remuneration policy is driven by the success and performance of the Director, KMP and Senior Management Personnel vis-à-vis the Company. The Company philosophy is to align them and provide adequate compensation with the Objective of the Company so that the compensation is used as a strategic tool that helps us to attract, retain and motivate highly talented individuals who are committed to the core value of the Company. The Nomination and Remuneration Policy, as adopted by the Board of Directors, is placed on the website of the Company at <https://omegainteractive.in/>.

Performance Evaluation

Criteria on which the performance of the Independent Directors shall be evaluated are placed on the website of the Company and may be accessed at link <https://omegainteractive.in/>.

Remuneration of Directors

The Company has not entered into any pecuniary relationship or transactions with Non-Executive Directors of the Company except payment of Sitting Fees for attending the Meetings.

Further, criteria for making payment, if any, to non-executive directors are provided under the Nomination and Remuneration Policy of the Company which is hosted on the website of the Company viz; <https://omegainteractive.in/>

During the year under review, the Company has paid remuneration /sitting fees to Directors of the Company, details of which are as under:

Name of Directors	Designation	Salary	Sitting Fees	Commission	Stock Option	Total
Mr. Arun Kumar*	Executive Director	4.95	-	-	-	4.95

* Resigned w.e.f. September 08, 2025

3. Stakeholders' Relationship Committee

The Company has constituted Stakeholder's Relationship Committee mainly to focus on the redressal of Shareholders' / Investors' Grievances, if any, like Transfer / Transmission / Demat of Shares; Loss of Share Certificates; Non-receipt of Annual Report; Dividend Warrants; etc.

During the year under review, Stakeholders Relationship Committee met 2 (Two) time during the Financial Year 2024-25 viz.; September 04, 2024 and February 11, 2025.

The composition of the Committee and the details of meetings attended by its members are given below:

Name of Members	Category	Designation in Committee	Number of Meetings during the Financial Year 2024-25		
			Held	Eligible to attend	Attended
Mr. Pankaj Baid	Independent Director	Chairman	2	2	2
Mr. Arun Kumar<	Executive Director	Member	2	2	2
Mr. Suhit Bakshi ^	Non-Executive Director	Member	2	2	2

^ Appointed w.e.f. September 03, 2024 <Resignation w.e.f. September 08, 2025

Company Secretary and Compliance officer of the Company provides secretarial support to the Committee.

Mr. Pankaj Baid, the Chairperson of the Committee had attended last Annual General Meeting of the Company held on September 30, 2024.

During the year under review, the Company had received nil complaints from the Shareholders. There was no complaint pending for resolution as on March 31, 2025. Further, the terms of reference of the Stakeholder's Relationship Committee are as per Section 178 of the Companies Act, 2013 (as amended).

Particulars of loans, guarantees and investments:

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statement for the year ended on March 31, 2025.

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.

Internal financial control systems and their adequacy:

The Company has adequate systems of internal control meant to ensure proper accounting controls, monitoring cost cutting measures, efficiency of operation and protecting assets from their unauthorized use. The Company also ensures that internal controls are operating effectively. The Company has also in place adequate internal financial controls with reference to financial statement. Such controls are tested from time to time to have an internal control system in place.

Your Company ensures adequacy, commensurate with its current size, scale and complexity of its operations to ensure proper recording of financial and operational information & compliance of various internal controls, statutory compliances and other regulatory compliances. It is supported by the internal audit process and will be enlarged to be adequate with the growth in the business activity. During the year under review, no material or serious observation has been received from the Internal Auditors of the Company for inefficiency or inadequacy of such controls. The internal audit reports are reviewed by Audit Committee. Your Company ensures adequacy, commensurate with its current size, scale and complexity of its operations to ensure proper recording of financial and operational information & compliance of various internal controls, statutory compliances and other regulatory compliances. It is supported by the internal audit process and will be enlarged to be adequate with the growth in the business activity. During the year under review, no material or serious observation has been received from the Internal Auditors of the Company for inefficiency or inadequacy of such controls. The internal audit reports are reviewed by Audit Committee.

Significant and Material Orders:

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

Material changes and commitment affecting financial position of the Company

There are no material changes and commitments, affecting the financial position of the Company which has occurred between the end of financial year of the Company and the date of this report.

Details of the Designated Officer

Ms. Ankit Bhojak*, Company Secretary & Compliance officer of the company is acting as Designated Officer under Rule (9) (5) of the Companies (Management and Administration) Rules, 2014.

**Appointed w.e.f. June 14, 2024.*

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.

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.

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

Maternity benefit:

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.

Particular of Employees

The Company has not employed any employee except the Whole Time Director, Chief Financial Officer and Company Secretary. Hence, the information required under Section 197(12) of the Companies Act, 2013 and rule 5(2) and 5(3) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not given separately.

Statutory Auditors

M/s. S S R V & Associates, Chartered Accountants, Ahmedabad (FRN: 135901W), were appointed as Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of M/s. Desai Saksena & Associates, Chartered Accountants, Ahmedabad (FRN: 102358W) and whose period of office would expire at the conclusion of ensuing annual general meeting. 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. S S R V & Associates, Chartered Accountants, Ahmedabad (FRN: 135901W) as statutory auditor of the company to hold office from the conclusion of ensuing AGM till the conclusion of 36th AGM to be held in the year 2029.

Further, the Notes to the financial statements referred 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.

Secretarial Audit

Pursuant to the provisions of Section 204 of the Act, read with the rules made thereunder, the Board has reappointed M/s ALAP AND CO. LLP, Practicing Company Secretaries, to undertake the Secretarial Audit of the Company for the financial year 2024-25. The Secretarial Audit Report (MR-3) for the year under review is annexed as Annexure-A of this report.

There are following qualifications, reservations, adverse remarks or disclaimers made by the Secretarial Auditor in their Report except as mentioned below:

1. Mr. Suhit Bakshi, Non-Executive Director has been regularized in last AGM but e-form DIR-12 for the same has not filed;
2. 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;
3. For Auditors Resignation e-Form ADT-3 filed but could not find ADT-1 for the appointment of auditor 01.04.2025. Further, Existing statutory auditor has Tendered resignation on 04-04-2025 but outcome given on 07-04-2025;
4. There were no company secretary till the appointment of Mr. Ankit Bhojak as company secretary and compliance officer w.e.f. June 14, 2024 and for which outcome of board meeting was filed with stock exchange but change in management has not been filed;
5. Company does not have any active Chief Financial Officer since 29.01. 2025;
6. Various e-forms like MGT-14 for approval of Director's report for the FY 2023-24, MGT-14 for approval of Financial statements for the FY 2023-24, Form AOC – 5 for having corporate office, ,Form MGT-7 2023-24 was filed with late fees ;
7. The company did not have appropriate composition of Board of Directors, Audit Committee, Nomination & Remuneration Committee & Stakeholder's Relationship Committee as per section 149 of Companies Act 2013 and SEBI (LODR) Regulations;
8. Shareholding pattern for quarter ended on June 30, 2024 and December 31, 2024 has been filled after statutory time prescribed in listing regulations;
9. Audited financial results for the quarter and year ended on 31st March, 2024 has not been filed due to non-completion of audit process and Statement of accounts within statutory timeline;
10. Prior intimation of board meeting under regulation 29 of SEBI (LODR) Regulations, 2015 relating to approval of quarterly financial results for the quarter ended on June 30, 2024, has not filed with stock exchange;
11. Reconciliation of Share Capital Audit Report for the quarter ended on December 31, 2024 was filed on March 18, 2025 i.e. beyond statutory time period specified under Regulation 76 of SEBI (Depositories and Participants) Regulations, 2018;
12. Disclosures of related party transactions on a consolidated basis (Regulation 23(9) of SEBI (LODR) Regulations, 2015) has not been filed for the half year ended on September 30, 2024 even though there were transactions with related parties;
13. Company does not maintain functional website as per regulation 46 of SEBI (LODR) Regulations, 2015;
14. Company have not maintained SDD software and consequently does not make the entries in SDD software;
15. The Company has not appointed any Internal Auditor for the financial year 2024-25.
16. The Board of Directors have approved a proposal relating to investment Rs. 400,00,00,000/- (Indian Rupees Four Hundred Crores only) to acquire Ankit Metal and Power Limited through CIRP mode, however, that plan was later dropped out.
17. Company has converted 10,99,432 warrants during the period under review but not filled listing, trading application for the same with the stock exchange and same shares were not credited to respective shareholders' accounts;
18. Many stock exchange compliances and ROC forms filling are not as per the statutory requirements and delay filled.

Management is in the process the resolve the queries and listing trading has been received recently for the warrant conversion. Boards of Directors are trying to be fully complied with the allied laws and will do the needful at the earliest.

Cost Auditors:

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

Reporting of Fraud

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

Corporate Governance

Your Company strives to incorporate the appropriate standards for corporate governance. However, pursuant to Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Company is not required to mandatorily comply with the provisions of certain regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and therefore the Company has not provided a separate report on Corporate Governance, although few of the information are provided in this report of Directors under relevant heading.

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.

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.

Compliance with the provisions of SS 1 and SS 2

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.

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;

- (i) Details relating to deposits covered under Chapter V of the Act;
- (ii) Issue of Equity Shares with differential rights as to dividend, voting or otherwise;
- (iii) Issue of shares (including sweat equity shares) to employees of the Company under any scheme save and ESOS;
- (iv) Annual Report and other compliances on Corporate Social Responsibility;
- (v) There is no revision in the Board Report or Financial Statement;
- (vi) 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;
- (vii) Information on subsidiary, associate and joint venture companies.

Acknowledgment

Your company & Directors wish to place on record their appreciation of the assistance and co-operation extended by Investors, Bankers, Business Associates, and Government. We are deeply grateful to shareholders for their continued faith, confidence and support to the company.

Registered office:

E-308, Crystal Plaza, New Link Road,
Opp. Infinity Mall, Andheri (West),
Andheri, Mumbai, Maharashtra, India,
400053.

Place: Mumbai

Date: September 08, 2025

By order of the Board of Directors

For, OMEGA INTERACTIVE TECHNOLOGIES LIMITED

CIN: L67120MH1994PLC077214

Dineshkumar D. Sabnani

Managing Director

DIN: 10840546

Arvind Vinodkumar Vegda

Chairman and Non-Executive Director

DIN: 09055964

SECRETARIAL AUDIT REPORT**Form No. MR-3**

For the financial year ended March 31, 2025

[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 Members,

OMEGA INTERACTIVE TECHNOLOGIES LIMITED

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by OMEGA INTERACTIVE TECHNOLOGIES LIMITED (hereinafter called 'the Company'). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion read with **Annexure - I** forming part of this report, the Company has, during the audit period covering the financial year ended on March 31, 2025, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2025 according to the provisions of:

- 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.

During the period under review, the Company has generally complied with the provisions of the Act, Rules made there under, Regulations, Guidelines etc. mentioned above, to the extent applicable, *except that*

1. *Mr. Suhit Bakshi, Non-Executive Director has been regularized in last AGM but e-form DIR-12 for the same has not filed;*
2. *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;*
3. *For Auditors Resignation e-Form ADT-3 filed but could not find ADT-1 for the appointment of auditor 01.04.2025. Further, Existing statutory auditor has Tendered resignation on 04-04-2025 but outcome given on 07-04-2025;*

4. *There were no company secretary till the appointment of Mr. Ankit Bhojak as company secretary and compliance officer w.e.f. June 14, 2024 and for which outcome of board meeting was filed with stock exchange but change in management has not been filed;*
5. *Company does not have any active Chief Financial Officer since 29.01. 2025;*
6. *Various e-forms like MGT-14 for approval of Director's report for the FY 2023-24, MGT-14 for approval of Financial statements for the FY 2023-24, Form AOC – 5 for having corporate office, ,Form MGT-7 2023-24 was filed with late fees ;*
7. *The company did not have appropriate composition of Board of Directors, Audit Committee, Nomination & Remuneration Committee & Stakeholder's Relationship Committee as per section 149 of Companies Act 2013 and SEBI (LODR) Regulations;*
8. *Shareholding pattern for quarter ended on June 30, 2024 and December 31, 2024 has been filled after statutory time prescribed in listing regulations;*
9. *Audited financial results for the quarter and year ended on 31st March, 2024 has not been filed due to non-completion of audit process and Statement of accounts within statutory timeline;*
10. *Prior intimation of board meeting under regulation 29 of SEBI (LODR) Regulations, 2015 relating to approval of quarterly financial results for the quarter ended on June 30, 2024, has not filed with stock exchange;*
11. *Reconciliation of Share Capital Audit Report for the quarter ended on December 31, 2024 was filed on March 18, 2025 i.e. beyond statutory time period specified under Regulation 76 of SEBI (Depositories and Participants) Regulations, 2018;*
12. *Disclosures of related party transactions on a consolidated basis (Regulation 23(9) of SEBI (LODR) Regulations, 2015) has not been filed for the half year ended on September 30, 2024 even though there were transactions with related parties;*
13. *Company does not maintain functional website as per regulation 46 of SEBI (LODR) Regulations, 2015;*
14. *Company have not maintained SDD software and consequently does not make the entries in SDD software;*
15. *The Company has not appointed any Internal Auditor for the financial year 2024-25.*
16. *The Board of Directors have approved a proposal relating to investment Rs. 400,00,00,000/- (Indian Rupees Four Hundred Crores only) to acquire Ankit Metal and Power Limited through CIRP mode, however, that plan was later dropped out.*
17. *Company has converted 10,99,432 warrants during the period under review but not filled listing, trading application for the same with the stock exchange and same shares were not credited to respective shareholders' accounts;*
18. *Many stock exchange compliances and ROC forms filling are not as per the statutory requirements and delay filled.*

We further report that, having regarded to the compliance management system prevailing in the Company and on examination of the relevant documents and records in pursuance thereof, on test-check basis, the Company has no compliance management system for the sector specific laws applicable specifically to the Company.

We have relied on the representations made by the Company and its officers for systems and mechanisms formed by the Company for compliances under other sector specific laws applicable to the Company.

During the Period under review, provisions of the following Acts, Rules, Regulations and Standards were not applicable to the Company;

- i. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 and circulars/ guidelines/Amendments issued there under; - the Company is not registered as Registrar to an Issue & Share Transfer Agent. However, the Company has appointed MUFG Intime India Private Limited (Link in-time India Private Limited) as Registrar & Share Transfer Agent as per the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- ii. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 and circulars/ guidelines/Amendments issued there under;
- iii. The Securities and Exchange Board of India (Issue and Listing of Non-convertible Securities) Regulations, 2021 and circulars/ guidelines/Amendments issued there under;
- iv. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 and circulars/ guidelines/Amendments issued there under;
- v. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and circulars/ guidelines/Amendments issued there under; and

vi. The Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Overseas Direct Investment and External Commercial Borrowings.

We further report that -

The Board of Directors of the Company is not duly constituted with Executive Directors, Non-executive Director, Independent Directors and Woman Director in accordance with the act. The changes in the composition of the Board of Directors that took place during the period under review were not 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 not sent 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. Majority decision is 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.

We further report that -

- After the closure of financial year, the company has further allotted 991817 equity shares, pursuant to conversion of 991817 Equity warrants each convertible into, or exchangeable for, 1 fully paid-up equity share of the Company of face value Rupees 10.00, on a preferential basis, to persons belonging to persons & promoter's group and persons other than the Promoters and Promoter Group, at price of Rupees 128.00 per Warrant;
- After the closure of the financial year, vide special resolutions passed at an Extra-ordinary General Meeting held on September 01, 2025, the Company had approved an allotment of up to 92,00,000 Fully Convertible Equity Warrants at issue price of Rs 103.50 per Convertible Equity Warrant including premium of Rs. 93.50/- per Convertible Equity Warrant, convertible into equivalent number of fully paid-up equity share of the company of face value of Re. 10/- (Rupees Ten Only) at an option of the proposed Allottees, within a maximum period of 18 months from the date of allotment of warrants to specified investors.

For, ALAP & Co. LLP
Company Secretaries
Firm Registration Number: L2023GJ013900
Peer Review Number: 5948/2024

Anand Lavingia
Designated Partner
DIN: 05123678

M. No.: A26458; COP: 11410
UDIN: A026458G001206483

Date: September 08, 2025
Place: Ahmedabad

Note:

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

To,
The Members,

OMEGA INTERACTIVE TECHNOLOGIES LIMITED

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

1. Maintenance of secretarial records 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 secretarial records. The verification was done on test basis, on the records and documents provided by the Management of the Company, to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices followed by us provide a reasonable basis for our opinion.
3. In respect of laws, rules and regulations other than those specifically mentioned in our report above, including the laws, rules and regulations mentioned in Annexure II, we have limited our review, analysis and reporting up to process and system adopted by the Company for compliance with the same and have not verified detailed compliance, submissions, reporting under such laws etc. nor verified correctness and appropriateness thereof including 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 happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, Rules, Regulations, standards and its proper and adequate presentation and submission in prescribed formats is the responsibility of management. Our examination was limited to the verification of procedures on test basis and not its one to one content.
6. The Secretarial Audit report is neither an assurance as to compliance in totality or the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For, ALAP & Co. LLP
Company Secretaries
Firm Registration Number: L2023GJ013900
Peer Review Number: 5948/2024

Anand Lavingia
Designated Partner
DIN: 05123678
M. No.: A26458; COP: 11410
UDIN: A026458G001206483

Date: September 08, 2025
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.

7. FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE:

PARTICULARS	F.Y.2024-25	F.Y.2023-24
Total Revenue	2.05	9.00
Other Income	255.46	5.31
Total Income	257.51	14.31
Less: Total Expenses	(98.65)	(23.11)
Profit before exceptional items and tax	158.85	(8.80)
Exceptional Items	-	-
Profit before Tax	158.85	(8.80)
Less: Tax Expenses	-	-
Current Tax	(39.98)	-
Excess provision for Tax of earlier periods written back	-	-
Profit after Tax	118.88	(8.80)
Earnings per share (EPS)		
Basic	8.59	(1.76)
Diluted	8.59	(1.76)

During the year under review, the Company recorded a Total Income of ₹257.51 Lakhs for the Financial Year 2024–25 as compared to ₹14.31 Lakhs in the previous Financial Year 2023–24.

The Company reported a Profit After Tax (PAT) of ₹118.87 Lakhs in Financial Year 2024–25 as against a loss of ₹8.80 Lakhs in the Financial Year 2023–24. This turnaround in performance is primarily due to higher other income and better cost management during the year.

The Basic and Diluted Earnings Per Share (EPS) stood at ₹8.59 for the year ended March 31, 2025, as compared to ₹(1.76) in the previous year.

8. MATERIAL DEVELOPMENT IN HUMAN RESOURCES / INDUSTRIAL RELATIONS FRONT:

The relationship with the staff with all levels remained cordial during the year.

9. DETAILS OF SIGNIFICANT CHANGES IN KEY FINANCIAL RATIO:

Sr. No.	Particulars	Numerator	Denominator	31-Mar-25	31-Mar-24	% Variance	Reason for variance more than 25% / Notes reference
1	Current ratio (in times)	Current assets	Current liabilities	2.92	24.02	(87.84%)	Refer note (a)
2	Debt-Equity ratio (in times)	Total debt = Non-current borrowings + Current borrowings	Total Equity	0.44	NA	NA	
3	Debt Service Coverage ratio (in times)	Earnings for debt service = Net profit after taxes + Depreciation + Interest	Debt service = Interest + Principal Repayments	3.17	NA	NA	
4	Return on Equity ratio (in %)	Net Profits after taxes – Preference Dividend	Average Shareholder's Equity	(0.48%)	0.74%	(164.31%)	Refer note (b)
5	Inventory Turnover ratio (in times)	Revenue from operations	Average inventory	N/A	N/A	N/A	
6	Trade Receivable Turnover ratio (in times)	Revenue from operations	Average Trade Receivable	0.80	4.87	(83.66%)	Refer note (c)
7	Trade Payable Turnover ratio (in times)	Net credit purchases	Average Trade Payables	NA	NA	NA	
8	Net Capital Turnover ratio (in times)	Revenue from operations	Working capital = Current assets – Current liabilities	0.00	0.01	(70.54%)	Refer note (d)
9	Net Profit ratio (in %)	Net profit	Revenue from operations	(97.78%)	29.87%	(427.30%)	Refer note (e)
10	Return on Capital Employed (in %)	Earnings before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax	7.24%	(0.51%)	(1513.55%)	Refer note (f)
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 assets during the year.
- (b) The decrease in ratio due to decrease in profits in comparison with preceding previous year.
- (c) The ratio has decreased due to increase in trade receivables.
- (d) The decrease in ratio due to decrease in profits in comparison with preceding previous year.
- (e) The decrease in ratio due to decrease in profits in comparison with preceding previous year.
- (f) The decrease in ratio due to decrease in profits in comparison with preceding previous year.

10. 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.



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 2025, 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, 2025, 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, 2025
- 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 Accounting Standards (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, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 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.
 - vii. We draw attention to the fact that the Chief Financial Officer (CFO) resigned w.e.f. January 2025. This change may have implications for the company's financial reporting and internal controls. Our opinion is not modified in respect of this matter.

For S S R V & Associates
Chartered Accountants
Firm Regd No. L35001W



Visnu Kant Kabra
Partner
Membership No. 403437
Place: Mumbai
Date: 23rd May, 2025
UDIN: 25403437BMIOXA6763

Annexure 'A'

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

- (i) (a) (A) The company Does not have any Property, Plant and Equipment during the year;
(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 - indicate range, 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 is not applicable
- (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, 2025 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 45-1A 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 S S R V & Associates
Chartered Accountants
Firm Regn No. 135901W



Visanu Kant Kabra
Partner
Membership No. 403437
Place: Mumbai
Date: 23rd May, 2025
UDIN: 25403437BMIOXA6763

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, 2025 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, 2025, 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 S S R V & Associates
Chartered Accountants
Firm Regn No. 135901W




Vishnu Kant Kabra
Partner
Membership No. 403437
Place: Mumbai
Date: 23rd May, 2025
UDIN: 25403437BMIOXA6763

OMEGA INTERACTIVE TECHNOLOGIES LIMITED

CIN: L67120MH1994PLC077214

BALANCE SHEET AS AT MARCH 31, 2025

(Rs in Lacs)

Particulars	Notes	As on March 31, 2025	As on March 31, 2024
I. ASSETS			
Non-current assets			
(a) Financial assets			
(i) Other financial assets	3	-	60.00
Total non-current assets		-	60.00
Current assets			
(a) Financial assets			
(i) Trade receivables	5	-	14.79
(ii) Cash and cash equivalents	6	1.94	272.22
(iii) Bank balance other than disclosed in Note 6 above	7	-	436.02
(iv) Loans	3	3,230.92	2,077.06
(b) Other current assets	4	152.00	1.43
Total current assets		3,384.86	2,801.52
TOTAL ASSETS		3,384.86	2,861.52
II. EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	8	159.94	50.00
(b) Other equity	9	2,066.39	1,400.64
Total equity		2,226.33	1,450.64
Liabilities			
Current liabilities			
(a) Financial liabilities			
(i) Borrowings	10	980.83	1,408.87
(ii) Other financial liabilities	11	-	-
(b) Other current liabilities	12	128.50	0.02
(c) Current tax Liabilities	13	-	-
(d) Provisions	14	49.20	1.99
Total current liabilities		1,158.53	1,410.88
TOTAL EQUITY AND LIABILITIES		3,384.86	2,861.52

Summary of material accounting policies

2

The accompanying notes are an integral part of the financial statements

As our report of even date

For SSRV & Associates

Chartered Accountants

FRN: 135901W

/-SD

Vishnu kant Kabra

Partner

M.No.:403437

UDIN:

Place : Mumbai

Date:- May 23, 2025

For and on behalf of the Board of Directors

Omega Interactive Technologies Limited

/-SD

Arun Kumar

(Executive Director)

DIN: 09055964

/-SD

Dinesh Sabnani

(Additional Director)

DIN: 10840546

/-SD

Ankit Bhojak

Company Secretary

OMEGA INTERACTIVE TECHNOLOGIES LIMITED
CIN: L67120MH1994PLC077214
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2025

(Rs in Lacs)

Particulars	Notes	For the year ended March 31, 2025	For the year ended March 31, 2024
Income:			
Revenue from Operations	15	2.05	9.00
Other income	16	255.46	5.31
Total income (A)		257.51	14.31
Expenses:			
Employee benefit expense	17	6.67	5.30
Finance costs	18	73.34	1.37
Other expenses	19	18.64	16.44
Total expenses (B)		98.65	23.11
Profit before tax for the year (C) = (A-B)		158.86	(8.80)
Tax expense:			
(i) Current tax		39.98	-
(ii) Less : Adjustment of tax for earlier years		-	-
Total tax expense (D)		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		118.88	(8.80)
Earnings per equity share (in ₹)			
Basic & Diluted Earnings Per Share	20	8.59	(1.76)
Summary of material accounting policies	2		

The accompanying notes are an integral part of the financial statements

As our report of even date

For SSRV & Associates
Chartered Accountants
FRN: 135901W

/-SD

Vishnu kant Kabra
Partner
M.No.:403437
UDIN:
Place : Mumbai
Date:- May 23, 2025

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

/-SD

Arun Kumar
(Executive Director)
DIN: 09055964

/-SD

Dinesh Sabnani
(Additional Director)
DIN: 10840546

/-SD
Ankit Bhojak
Company Secretary

OMEGA INTERACTIVE TECHNOLOGIES LIMITED
CIN: L67120MH1994PLC077214
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025

(Rs in Lacs)		
Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
A. Cash flow from operating activities		
Profit before tax	158.86	(8.80)
Adjustments to reconcile profit before tax to net cash flows:		
Interest income	(253.46)	(5.31)
Finance cost	73.34	1.37
Operating profit before changes in working capital	(21.26)	(12.74)
Working capital adjustments:		
(Increase) / decrease in Other Non current assets	(1,134.55)	(2,075.93)
(Increase) / decrease in trade receivables	14.79	(6.95)
(Increase) / decrease in other assets	(150.57)	(1.39)
Increase / (decrease) in other financial liabilities	128.48	(0.13)
Increase / (decrease) in provisions	47.92	1.99
Increase / (decrease) in other current liabilities	-	(1.01)
Cash generated from operating activities (before tax)	(1,115.19)	(2,096.16)
Net income tax (paid)/ Net Income tax refund (including interest on refund)	-	-
Net cash flows from operating activities (A)	(1,115.19)	(2,096.16)
B. Cash flow from investing activities		
Maturity of FD	436.02	-
Interest received	-	5.31
Net cash flows from investing activities (B)	436.02	5.31
C. Cash flow from financing activities		
Proceeds from issue of share warrents	656.82	936.83
Proceeds from Borrowings	(247.92)	1,408.87
Finance Cost Paid	(0.00)	(1.37)
Net cash used in financing activities (C)	408.90	2,344.33
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(270.28)	253.48
Cash and cash equivalents at the beginning of year	272.22	18.74
Cash and cash equivalents at the end of year	1.94	272.22
Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Cash and cash equivalents comprise of		
Cash in Hand	0.06	0.06
Balance with bank in current account	1.88	272.15
Balances with bank held as money received against share warrents	-	-
Total	1.94	272.22

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 SSRV & Associates
Chartered Accountants
FRN: 135901W

/-SD

Vishnu kant Kabra
Partner
M.No.:403437
UDIN:
Place : Mumbai
Date:- May 23, 2025

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

/-SD
Arun Kumar
(Executive Director)
DIN: 09055964

/-SD
Ankit Bhojak
Company Secretary

/-SD
Dinesh Sabnani
(Additional Director)
DIN: 10840546

OMEGA INTERACTIVE TECHNOLOGIES LIMITED**Statement of Changes in Equity for the year ended March 31, 2025**

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

A. Equity share capital

Particulars	Amount
At April 1, 2023	50.00
Changes in equity share capital due to prior period errors	-
Restated balance at the beginning of the year	50.00
Changes in equity share capital during the year [refer Note 8]	-
At March 31, 2024	50.00
Changes in equity share capital due to prior period errors	-
Restated balance at the beginning of the year	50.00
Changes in equity share capital during the year [refer Note 8]	109.94
At March 31, 2025	159.94

B. Other equity

Particulars	Other equity			Total
	Securities premium	Retained earnings	Money Received against share Warrents	
At April 1, 2023	6.40	30.20	-	36.60
Profit for the year	-	(8.80)	-	(8.80)
Other comprehensive income for the year	-	-	1,372.84	1,372.84
At March 31, 2024	6.40	21.40	1,372.84	1,400.64
Profit for the year	-	118.88	-	118.88
Other comprehensive income for the year	-	-	-	-
Securities Premium	1,297.33	-	(1,372.84)	(75.51)
Money received against share warrents	-	-	622.38	622.38
At March 31, 2025	1,303.73	140.28	622.38	2,066.39

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

As our report of even date
For SSRV & Associates
Chartered Accountants
FRN: 135901W

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

/-SD
Vishnu kant Kabra
Partner
M.No.:403437
UDIN:
Place : Mumbai
Date:- May 23, 2025

/-SD
Arun Kumar
(Executive Director)
DIN: 09055964

/-SD
Divya Thakor
(Additional Director)
DIN: 10840546

/-SD
Ankit Bhojak
Company Secretary

OMEGA INTERACTIVE TECHNOLOGIES LIMITED

Statement of Changes in Equity for the year ended March 31, 2025

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

Note: 1

Corporate Information

Omega Interactive Technologies Limited having CIN L67120MH1994PLC077214 is a public company domiciled in India and incorporated under the provisions of the Companies Act, 2013. It is engaged in the business of Information Technology bussiness.

Note: 2

Summary of Material Accounting Policies

2.1 Basis of preparation and presentation

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, 2024, 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").

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.

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.

(i) 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.

(ii) Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

Fair value for measurement and/ or disclosure purposes in these financial statements is determined on such a basis, except for leases that are within the scope of Ind AS 116 and measurements that have some similarities to fair value but are not fair value, such as value in use in Ind AS 36.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability.

OMEGA INTERACTIVE TECHNOLOGIES LIMITED

Statement of Changes in Equity for the year ended March 31, 2025

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

(iii) Impairment of non-financial assets

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated in order to determine the extent of the impairment loss, if any.

The recoverable amount of an asset or cash generating unit (as defined below) is the higher of its value in use and its fair value less costs of disposal. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or the cash generating unit for which the estimates of future cash flows have not been adjusted. For the purpose of impairment testing, assets are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or groups of assets (the "cash generating unit").

An impairment loss is recognised in the profit or loss if the estimated recoverable amount of an asset or its cash generating unit is lower than its carrying amount. Impairment losses recognised in respect of cash-generating units are allocated to reduce the carrying amount of the other assets in the unit on a pro-rata basis.

In respect of other asset, impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

The Company assesses where climate risks could have a significant impact, such as the introduction of emission-reduction legislation that may increase manufacturing costs. These risks in relation to climate-related matters are included as key assumptions where they materially impact the measure of recoverable amount. These assumptions have been included in the cash-flow forecasts in assessing value-in-use amounts. At present, the impact of climate-related matters is not material to the Company's financial statements.

(iv) Revenue from contract with customer

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services.

The company has concluded that it is the principle in its revenue arrangement, because it typically controls the services before transferring them to the customer.

Contract balances

Contract asset

A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Company performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional.

Trade receivables

A receivable represents the Company's right to an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due).

Contract liabilities

A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Company transfers goods or services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Company performs under the contract.

(v) Interest income

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

(vi) Taxes

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

OMEGA INTERACTIVE TECHNOLOGIES LIMITED

Statement of Changes in Equity for the year ended March 31, 2025

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

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised, or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognised outside statement of profit or loss is recognised outside statement of profit or loss. Deferred tax are recognised in correlation to the underlying transaction either in other comprehensive income or substantively enacted at the reporting date.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to set off corresponding current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority on the Company.

(vii) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a) Financial assets

Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Company commits to purchase or sell the asset.

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

- Financial assets at amortised cost (debt instruments)
- Financial assets at fair value through other comprehensive income (FVTOCI) with recycling of cumulative gains and losses (debt instruments)
- Financial assets designated at fair value through OCI with no recycling of cumulative gains and losses upon derecognition (equity instruments)
- Financial assets at fair value through profit or loss.

Financial assets at amortised cost (debt instruments)

A 'financial asset' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss.

Financial assets at fair value through OCI (FVTOCI) (debt instruments)

A 'financial asset' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. For debt instruments, at fair value through OCI, interest income, foreign exchange revaluation and impairment losses or reversals are recognised in the profit or loss and computed in the same manner as for financial assets measured at amortised cost. The remaining fair value changes are recognised in OCI. Upon derecognition, the cumulative fair value changes recognised in OCI is reclassified from the equity to profit or loss.

Financial assets designated at fair value through OCI (equity instruments)

On initial recognition, the Company can elect to classify irrevocably its equity investments as equity instruments designated at fair value through OCI when they meet the definition of equity under Ind AS 32 Financial Instruments: Presentation and are not held for trading. The classification is determined on an instrument-by-instrument basis. Equity instruments which are held for trading and contingent consideration recognised by an acquirer in a business combination to which Ind AS103 applies are classified as at FVTPL.

Gains and losses on these financial assets are never recycled to profit or loss. Dividends are recognised as other income in the statement of profit and loss when the right of payment has been established, except when the Company benefits from such proceeds as a recovery of part of the cost of the financial asset, in which case, such gains are recorded in OCI. Equity instruments designated at fair value through OCI are not subject to impairment assessment.

OMEGA INTERACTIVE TECHNOLOGIES LIMITED

Statement of Changes in Equity for the year ended March 31, 2025

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

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss are carried in the balance sheet at fair value with net changes in fair value recognised in the statement of profit and loss.

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised when:

- The rights to receive cash flows from the asset have expired, or
- The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Company has transferred substantially all of the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all of the risks and rewards of the asset, but has transferred control of the asset.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognise the transferred asset to the extent of the Company's continuing involvement. In that case, the Company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Impairment of financial assets

In accordance with Ind AS 109 Financial Instruments, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the Trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 115 Revenue from Contracts with Customers.

b) Financial liabilities and equity instruments

Classification as debt or equity

Debt and equity instruments issued by the Company are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Company are recognised at the proceeds received, net of direct issue costs.

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

Subsequent measurement

For purposes of subsequent measurement, financial liabilities are classified in two categories:

- Financial liabilities at fair value through profit or loss
- Financial liabilities at amortised cost (loans and borrowings)

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss.

Financial liabilities at amortised cost (Loans and borrowings)

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit and loss.

c) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the consolidated balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

(viii) Borrowing costs

Borrowing costs that are directly attributable to the construction or production of a qualifying asset are capitalised as part of the cost of that asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use.

OMEGA INTERACTIVE TECHNOLOGIES LIMITED

Statement of Changes in Equity for the year ended March 31, 2025

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

(ix) Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit or loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

Contingent liability is-

(a) a possible obligation arising from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Trust or

(b) a present obligation that arises from past events but is not recognized because

- it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation or
- the amount of the obligation cannot be measured with sufficient reliability.

The Company does not recognize a contingent liability but discloses the same as per the requirements of Ind AS 37

Contingent assets are not recognised in the financial statements.

(x) Employee benefits:

i) Short term benefits

Short term employee benefit obligations are measured on an undiscounted basis and are expensed as a related service provided. A liability is recognised for the amount expected to be paid under short term cash bonus or profit sharing plans if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

(xi) Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management. Cash and cash equivalents include balance with banks which are unrestricted for withdrawal and usage.

(xii) Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss attributable to equity holders of the Company (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders of the company and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

(xiii) Recent accounting pronouncements

The Ministry of Corporate Affairs (MCA) notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On 12 August 2024, MCA amended the Companies (Indian Accounting Standards) Amendment Rules as below.

(a) Amendments to Ind AS 117

MCA notified Ind AS 117 a comprehensive standard that prescribe, recognition, measurement and disclosure requirements, to avoid diversities in practice for accounting Insurance contracts and It applies to all companies i.e.. to all insurance contracts regardless of the issuer. However Ind AS 117 is not applicable to the entities whose are insurance companies registered with IRDAI.

Additionally, amendments have been made to Ind AS 101 First time Adoption of Indian Accounting Standards Ind AS 103 Business Combinations.

AS 105 Non-current Assets Held for Sale and Discontinued Operations, Ind AS 107 Financial Instruments: Disclosures ,Ind AS 109 Financial Instruments and Ind AS 115 Revenue from Contracts with Customers to align them with Ind AS 117 The amendments also Introduce enhanced disclosure requirements, particularly In Ind AS 107, to provide clarity regarding financial Instruments associated with Insurance contracts.

OMEGA INTERACTIVE TECHNOLOGIES LIMITED**Statement of Changes in Equity for the year ended March 31, 2025**

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

(b) Amendments to Ind AS 116

The amendments require an entity to recognise lease liability including variable lease payments which are not linked to index or a rate in a way it does not result into gain on right of use asset. It retains.

The Company has reviewed the new pronouncements and based on its evaluation has determined that these amendments do not have a significant impact on the Company's Financial Statements.

2.2 Key Accounting Estimates and Significant Judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. Continuous evaluation is done on the estimation and judgments based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Revisions to accounting estimates are recognised prospectively. Information about critical judgments in applying material accounting policies, as well as estimates and assumptions that have the most significant effect to the carrying amounts of assets and liabilities within the next financial year, are included in the respective sections of material accounting policies above.

OMEGA INTERACTIVE TECHNOLOGIES LIMITED
Notes to the Financial Statements for the year ended March 31, 2025

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

Note 3. Loans

Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured, considered good		
<u>Non-current</u>		
Loans	0.00	60.00
Total	-	60.00
Unsecured, considered good		
<u>Current</u>		
Interest accrued on fixed deposits	0.00	0.02
Loans to Others	3,230.92	2,077.04
Total	3,230.92	2,077.06

Note 4. Other assets

Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured, considered good		
<u>Non-current</u>		
Balance with government authorities	-	1.43
Total	-	1.43
<u>Current</u>		
Prepaid expenses	-	-
Advance recoverable in cash or kind	125.43	-
Balance with government authorities	26.57	-
Total	152.00	-

Note 5. Trade receivables

Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured, considered good		
Trade receivables	-	14.79
Total	-	14.79

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 periods from due date of payment					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	-	-	-	-	-	-	-
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	-	14.79	-	-	-	-	14.79
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	-	-	-	-	-	-	-

OMEGA INTERACTIVE TECHNOLOGIES LIMITED**Notes to the Financial Statements for the year ended March 31, 2025**

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

Note 6. Cash and cash equivalents

Particulars	As at March 31, 2025	As at March 31, 2024
Cash in Hand	0.06	0.06
Balances with banks:		
In current accounts	1.88	272.15
Total	1.94	272.22

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

Particulars	As at March 31, 2025	As at March 31, 2024
Balances with bank:		
Balances with bank held as money received against share warrents	-	436.02
Total	-	436.02

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OMEGA INTERACTIVE TECHNOLOGIES LIMITED**Notes to the Financial Statements for the year ended March 31, 2025**

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

Note 8. Equity share capital

Particulars	As at March 31, 2025		As at March 31, 2024	
	No. of shares	₹	No. of shares	₹
Authorised share capital				
Equity shares of ₹ 10 each	500,000	50.00	500,000	50.00
Issued, Subscribed and Fully Paid-Up				
Equity shares of ₹ 10 each subscribed and fully paid up	500,000	50.00	500,000	50.00

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, 2025		As at March 31, 2024	
	No. of shares	₹	No. of shares	₹
Equity shares of ₹ 10 each				
Balance at the beginning of the year	500,000	50.00	500,000.00	50.00
Add: Shares issued during the year	1,099,432	109.94	-	-
Add: Bonus Share issued	-	-	-	-
Balance at the end of the year	1,599,432	159.94	500,000	50.00

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, 2025		As at March 31, 2024	
	No. of shares	Holding %	No. of shares	Holding %
Mividha Investments Private Limited	38,000	2.38%	38,000	2.38%
Jayesh Amaratlal Shah	-	0.00%	-	-

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OMEGA INTERACTIVE TECHNOLOGIES LIMITED**Notes to the Financial Statements for the year ended March 31, 2025**

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

Note 8. Equity share capital (contd.)**(e) Details of shares held by promoters:**

Particulars	As at March 31, 2025			As at March 31, 2024		
	No. of shares	% of holding	% change during the year	No. of shares	% of holding	% change during the year
Jayesh Amaratlal Shah	-	0.00%	-	119,151	23.83%	-

(f) Aggregate number of bonus shares issued, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date

The Company has not issued any bonus shares / shares for consideration other than cash / brought back any shares during the period of five years immediately preceding the reporting date. Hence, disclosures regarding aggregate number of bonus shares issued for consideration other than cash is not applicable.

(g) Shares reserved for issue on option

There are no shares reserved for issue under options.

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OMEGA INTERACTIVE TECHNOLOGIES LIMITED**Notes to the Financial Statements for the year ended March 31, 2025**

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

Note 9. Other equity

Particulars	As at March 31, 2025	As at March 31, 2024
Securities premium	1,303.73	6.40
Retained earnings:		
At the beginning of the year	21.40	30.20
Profit for the year	118.88	(8.80)
Other comprehensive income for the year	-	-
Less: Utilisation for Bonus Equity Share	-	-
At the end of the year	140.28	21.40
Money Received against share Warrents	622.38	1,372.84
Total	2,066.39	1,400.64

Note:

(i) During the current reporting period the company has received money against share warrents. As at March 31, 2025 the company has not issued any equity shares against the share warrents to warrant holders..

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 10. Borrowings

Particulars	As at March 31, 2025	As at March 31, 2024
<u>Non-current</u>		
Loan	-	-
Total	-	-
<u>Current</u>		
Loan From others	980.83	1,408.87
Total	980.83	1,408.87

Note 11. Other financial liabilities

Particulars	As at March 31, 2025	As at March 31, 2024
<u>Current:</u>		
Payable for Expenses	-	-
Total	-	-

Note 12. Other liabilities

Particulars	As at March 31, 2025	As at March 31, 2024
<u>Current</u>		
Statutory dues payable	1.80	0.02
Advance from customer	126.70	-
Total	128.50	0.02

Note 13. Current tax liabilities

Particulars	As at March 31, 2025	As at March 31, 2024
<u>Current</u>		
current tax liability	-	-
Total	-	-

OMEGA INTERACTIVE TECHNOLOGIES LIMITED**Notes to the Financial Statements for the year ended March 31, 2025**

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

Note 14. Provisions

Particulars	As at March 31, 2025	As at March 31, 2024
<u>Current</u>		
Audit Fees	3.07	0.07
Income Tax	46.13	1.92
Total	49.20	1.99

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OMEGA INTERACTIVE TECHNOLOGIES LIMITED**Notes to the Financial Statements for the year ended March 31, 2025**

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

Note 15. Revenue from contract with customer

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Sale of Services	2.05	9.00
Total	2.05	9.00

Note 16. Other income

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Interest Income	255.46	5.31
Interest Income from income Tax refund	-	-
Total	255.46	5.31

Note 17. Employee benefit expense

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Salaries, wages and bonus	6.67	5.30
Total	6.67	5.30

Note 18. Other expenses

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Rent	-	3.66
Legal and professional fees	4.88	11.47
Payment to auditor (refer note A below)	3.00	0.07
Office expenses	-	0.64
Rates & taxes	8.40	-
Miscellaneous expenses	2.36	0.60
Total	18.64	16.44

Note 18. Other expenses (contd.)**Note A: Payment to auditor (Excluding GST):**

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
As Auditor:		
Audit fee	3.00	0.07
Total	3.00	0.07

Note 19. Finance costs

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Interest on:		
Loans from financial institution	73.34	1.35
Other finance costs:		
Bank charges (including ancillary costs of borrowings)	-	0.02
Total	73.34	1.37

OMEGA INTERACTIVE TECHNOLOGIES LIMITED**Notes to the Financial Statements for the year ended March 31, 2025**

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

Note 20. Earning Per Share

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Net Profit/(Loss) for the year attributable to equity shareholders (₹)	118.88	(8.80)
Weighted Average Number of Equity Shares	1,584,412.44	500,000.00
Nominal Value of each share (₹)	10.00	10.00
Total	7.50	(1.76)

Note 21. Income tax Expenses

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Profit and loss section		
Current income tax:		
Current income tax charge	118.88	(8.80)
Adjustment in respect of current income tax of previous years	-	-
Deferred tax:		
Relating to origination and reversal of temporary differences	-	-
Tax expense reported in the Statement of profit and loss	-	-
Reconciliation of Tax Expense		
Profit before Tax	118.88	(8.80)
India's domestic tax rate	25.17%	25.17%
Tax using the Company's domestic rate	29.92	(2.21)
Tax effect of :		
Adjustment in respect of current income tax of previous years	-	-
Allowance and Disallowance of Expenditures	-	-
Income tax expenses charged to profit and loss	-	-

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OMEGA INTERACTIVE TECHNOLOGIES LIMITED**Notes to the Financial Statements for the year ended March 31, 2025**

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

Note 22. 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". Accordingly, the company has reportable segments consisting of generation of solar energy. Further, there are no geographical segment to be reported since all the operations are undertaken in India.

Note 23. Contingent liabilities and commitments (to the extent not provided for)

(i) Contingent liabilities :- As at March 2025, the company has no contingencies.

(ii) Commitments: As at March 2025, the company has no capital commitments.

Note 24. 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, 2024 - Nil). No interest has been paid or payable under MSMED Act, 2006 during the current year and previous corresponding year.

Note 25. 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, 2025 and March 31, 2024 are as under:

Particulars	As at March 31, 2025	As at March 31, 2024
Borrowings - Non-current	-	-
Borrowings - current	980.83	1,408.87
Less: Cash and other bank balances	1.94	(272.22)
Net debt [A]	982.77	1,136.65
Equity share capital	159.94	159.94
Other equity	2,066.39	1,400.64
Total member's capital [B]	2,226.33	1,560.58
Capital and net debt [C=A+B]	3,209.10	2,697.23
Gearing ratio [A/C]	0.31	0.42

No changes were made in the objectives, policies or processes for managing capital during the year ended March 31, 2025 and March 31, 2024.

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OMEGA INTERACTIVE TECHNOLOGIES LIMITED**Notes to the Financial Statements for the year ended March 31, 2025**

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

Note 26. 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, 2025		As at March 31, 2024	
	Carrying value	Fair value	Carrying value	Fair value
Financial assets				
Loans	-	-	60.00	60.00
Cash and cash Equivalents	1.94	1.94	272.22	272.22
Other Financial Assets	3382.92	3382.92	2078.49	2078.49
Financial Liabilities				
Loans	980.83	980.83	1408.87	1408.87
Other Financial Liabilities	128.5	128.5	0.02	0.02

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 27. 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' 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, 2025**

(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, 2025	Less than 1 year	1 to 5 years	> 5 years	Total
Financial Assets				
Loans	-	-	-	-
Cash and cash equivalents	1.94	-	-	1.94
Other Financial Assets	3,382.92	-	-	3,382.92
Total	3,384.86	-	-	3,384.86
Financial Liabilities				
Loans	980.83	-	-	980.83
Other Financial Liabilities	128.50	-	-	128.50
Total	1,109.33	-	-	1,109.33

As at March 31, 2024	Less than 1 year	1 to 5 years	> 5 years	Total
Financial Assets				
Loans	-	60.00	-	60.00
Cash and cash equivalents	272.22	-	-	272.22
Other Financial Assets	2,078.49	-	-	2,078.49
Total	2,350.71			2,350.71
Financial Liabilities				
Loans	1,408.87	-	-	1,408.87
Other Financial Liabilities	0.02	-	-	0.02
Total	1,408.89	-	-	1,408.89

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OMEGA INTERACTIVE TECHNOLOGIES LIMITED**Notes to the Financial Statements for the year ended March 31, 2024**

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

Note 27. Related party disclosures**a) Names of related parties and related party relationship**

The names of related parties where control exists and/or with whom transactions have taken place during the year and description of relationship as identified by the management are:

Nature of relationship	Name of related party
Key managerial personnel	Mr. Ashutosh Chhawchharia - Chief Financial Officer resigned up to January 29, 2024
	Arun kumar - Executive Director (w.e.f 24th March, 2023)
	Pankaj Baid - Non Executive Independent Director (w.e.f. 24th March, 2023)
	Divya Thakor - Non Executive Director (Up to July 26, 2024)
	RITU ASHOKBHAI SHARMA - Independent director w.e.f. 22/11/2024
	ANKIT BHOJAK - Company Secretary w.e.f. June 16, 2024
	SUHIT BAKSHI, Additional Director w.e.f. September 03, 2024
	ESHKUMAR DHARAMKUMAR SABNANI, Managing Director w.e.f. November 22, 2024
	VOHRA TEJAL KALPESHBHAI, Independent Director w.e.f. November 22, 2024
	KALPESHKUMAR NANALAL VOHRA, Independent Director w.e.f. November 22, 2024
	ARVIND VINODKUMAR VEGDA, Independent director w.e.f. 22/11/2024

b) Details of transactions during the year:

Name of related party	For the year ended March 31, 2025	For the year ended March 31, 2024
Poonam Relekar		
Managerial Remuneration	-	-
Shonette Misquitta		
Managerial Remuneration	-	-
Neha Gupta		
Managerial Remuneration	-	-
Arun Kumar		
Managerial Remuneration	4.95	0.25

OMEGA INTERACTIVE TECHNOLOGIES LIMITED**Notes to the Financial Statements for the year ended March 31, 2025**

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

Note 28. Ratio analysis and its elements

Sr. No.	Particulars	Numerator	Denominator	31-Mar-25	31-Mar-24	% Variance	Reason for variance more than 25% / Notes reference
1	Current ratio (in times)	Current assets	Current liabilities	2.92	24.02	-87.84%	Refer note (a)
2	Debt-Equity ratio (in times)	Total debt = Non-current borrowings + Current borrowings	Total Equity	0.44	NA	NA	
3	Debt Service Coverage ratio (in times)	Earnings for debt service = Net profit after taxes + Depreciation + Interest	Debt service = Interest + Principal Repayments	3.17	NA	NA	
4	Return on Equity ratio (in %)	Net Profits after taxes – Preference Dividend	Average Shareholder's Equity	-0.48%	0.74%	-164.31%	Refer note (b)
5	Inventory Turnover ratio (in times)	Revenue from operations	Average inventory	N/A	N/A	N/A	
6	Trade Receivable Turnover ratio (in times)	Revenue from operations	Average Trade Receivable	0.80	4.87	-83.66%	Refer note (c)
7	Trade Payable Turnover ratio (in times)	Net credit purchases	Average Trade Payables	NA	NA	NA	
8	Net Capital Turnover ratio (in times)	Revenue from operations	Working capital = Current assets – Current liabilities	0.00	0.01	-70.54%	Refer note (d)
9	Net Profit ratio (in %)	Net profit	Revenue from operations	-97.78%	29.87%	-427.30%	Refer note (e)
10	Return on Capital Employed (in %)	Earnings before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax	7.24%	-0.51%	-1513.55%	Refer note (f)
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 assets during the year.
- (b) The decrease in ratio due to decrease in profits in comparison with preceeding previous year.
- (c) The ratio has decreased due to increase in trade receivables.
- (d) The decrease in ratio due to decrease in profits in comparison with preceeding previous year.
- (e) The decrease in ratio due to decrease in profits in comparison with preceeding previous year.
- (f) The decrease in ratio due to decrease in profits in comparison with preceeding previous year.

Note 29. 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 does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.
- (viii) 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.
- (ix) The Company is not declared wilful defaulter by any bank or financial institutions or lender during the year.
- (x) 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.
- (xi) The title deeds of all the immovable properties are held in the name of the Company.
- (xii) 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, 2025

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

- Note 30:** The Code on Social Security, 2020 ('the Code') received presidential assent on September 28, 2020. However, the date on which the Code will come into effect has not yet been notified. The company will assess the impact of the Code on its books of account in the period(s) in which the provisions of the Code becomes effective.
- Note 31:** 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 32:** 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 SSRV & Associates
Chartered Accountants
FRN: 135901W

/-SD

Vishnu kant Kabra
Partner
M.No.:403437
UDIN:
Place : Mumbai
Date:- May 23, 2025

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

/-SD

Arun Kumar
(Executive Director)
DIN: 09055964

/-SD
Dinesh Sabnani
(Additional Director)
DIN: 10840546

/-SD
Ankit Bhojak
Company Secretary

(Rs in Lacs)

Date	Particulars	Half Year Ended			For The year ended	
		31-03-24	30-09-23	31-03-24	31-03-24	31-03-23
	Profit After Tax (PAT)	216	-11	5.68	118.88	-8.80
	No of Shares:-					
01-04-23	At the beginning of the year	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
12-06-23	Share issued during the year	1,099,432.00	1,099,432.00		1,099,432.00	
	No of Days	294	111		294	
31-03-24	Weighted Average No of Share	1,383,150.30	833,434.30	500,000.00	1,383,150.30	500,000.00
	Basic EPS	15.62	-1.32	1.14	8.59	-1.76
	Diluted EPS	15.62	-1.32	1.14	8.59	-1.76