



OMEGA

INTERACTIVE
TECHNOLOGIES LIMITED

L 67120MH1994PLC077214

Omega Interactive Technologies Limited

308, Maker Bhavan No. III, 21, New Marine Lines, Mumbai - 400 020.

Part I : Statement of Audited Financial Results for the Year Ended 31st March, 2015

Particulars	(Rs. in lacs)				
	3 months ended 31/03/2015 (Audited)	3 months ended 31/12/2014 (Unaudited)	Corresponding 3 months ended 31/03/2014 (Audited)	Year ended 31/03/2015 (Audited)	Year ended 31/03/2014 (Audited)
1 Income from Operations					2.00
Revenue from Operations	1.91	1.31	1.40	5.79	5.21
Other Operating Income	1.91	1.31	1.40	5.79	7.21
Total Income					
2 Expenses					0.57
Employee Benefits Expense	0.10	0.10	0.10	0.41	0.17
Depreciation and Amortization Expense	(0.10)	0.03	0.04	-	5.25
Other Expenses	2.02	0.26	2.87	3.06	5.99
Total Expenses	2.02	0.39	3.01	3.47	1.22
3 Profit/(Loss) from ordinary activities before finance cost and exceptional items	(0.11)	0.92	(1.61)	2.32	1.22
4 Finance Cost	(0.11)	0.92	(1.61)	2.32	1.22
5 Profit/(Loss) from ordinary activities after finance cost but before tax and exceptional items	0.44	-	0.23	0.44	0.23
6 Tax Expense	(0.55)	0.92	(1.84)	1.88	0.99
7 Net Profit/(Loss) for the period	50.00	50.00	50.00	50.00	50.00
8 Paid up Equity Share Capital (Face Value Rs.10/-)	-	-	-	24.62	23.14
9 Reserves excluding revaluation reserve as per balance sheet of previous accounting year	-	-	-	-	-
10 Earnings per share (of Rs 10/- each) (not annualised):					
a. Basic	(0.11)	0.18	(0.37)	0.38	0.20
b. Diluted	(0.11)	0.18	(0.37)	0.38	0.20

Part II : Select information for the Year Ended 31st March, 2015

Particulars	3 months ended 31/03/2015 (Audited)	3 months ended 31/12/2014 (Unaudited)	Corresponding 3 months ended 31/03/2014 (Audited)	Year ended 31/03/2015 (Audited)	Year ended 31/03/2014 (Audited)
	A Particulars of Shareholding				
1 Public Shareholding					
a. Number of Shares	457,900	457,900	457,900	457,900	457,900
b. Percentage of shareholding	91.58%	91.58%	91.58%	91.58%	91.58%
2 Promoters and Promoter Group Shareholding					
a. Pledged/Encumbered					
i. Number of Shares	-	-	-	-	-
ii. Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-	-
iii. Percentage of shares (as a % of the total share capital of the company)	-	-	-	-	-
b. Non-Encumbered					
i. Number of Shares	42,100	42,100	42,100	42,100	42,100
ii. Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%
iii. Percentage of shares (as a % of the total share capital of the company)	8.42%	8.42%	8.42%	8.42%	8.42%

B Investor Complaints	3 months ended 31/03/2015
	Pending at the beginning of the quarter
Received during the quarter	Nil
Disposed of during the quarter	Nil
Remaining unresolved at the end of the quarter	Nil



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Tel No.: 2205 4104/ 05 Fax : 2205 4106, E-mail: omegainteractive.technologies@gmail.com



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NOTES :

- The above results were reviewed by Audit Committee and taken on record by the Board of Directors of the company at its meeting held on 30th May, 2015
- The figures for the quarter ended 31st March, 2015 and 31st March, 2014 are the balancing figures between audited figures in respect of the full financial year and the year to date figures upto third quarter of the relevant financial year which were subjected to limited review by the Auditors.
- The company operates only in one reportable segment namely Information Technology Service and Development of Software.
- The company has worked out the depreciation and useful life of the company's assets as per Part 'C' of schedule II of the Companies Act, 2013 in the 4th quarter and consequently the impact of depreciation provided in the previous quarters as per old rates as provided in Companies Act, 1956 has been reversed in the current quarter.
- Statement of Assets and Liabilities:

	(Rs. in Lacs)	
	As at 31-03-15	As at 31-03-14
	Audited	
EQUITY AND LIABILITIES		
1) Shareholder's Funds		
a) Share Capital	50.00	50.00
b) Reserves and Surplus	24.62	23.14
	74.62	73.14
2) Current Liabilities		
a) Other Current Liabilities	0.52	0.19
	0.52	0.19
Total	75.14	73.33
ASSETS		
1) Non Current Assets		
a) Fixed Assets	-	0.86
b) Non - Current Investments	-	-
c) Long-Term Loans and Advances	69.72	60.34
d) Other Non-Current Assets	-	-
	69.72	61.20
2) Current Assets		
a) Cash and cash equivalents	2.13	9.77
b) Short-Term Loans and Advances	-	-
c) Other Current Assets	3.29	2.36
	5.42	12.13
Total	75.14	73.33

- Figures of the previous year have been regrouped, wherever necessary.

For Omega Interactive Technologies Limited

Sd/-
Director

PLACE : MUMBAI
DATE : 30th May, 2015



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INDEPENDENT AUDITOR'S REPORT

To the Members of Omega Interactive Technologies Limited

Report on the Financial Statements

We have audited the accompanying financial statements of Omega Interactive Technologies Limited ("the Company"), which comprise the Balance Sheet as at 31st March, 2015, the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility 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 and presentation 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 specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 control 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. 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. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial control system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

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, 2015, and its profit and its cash flows for the year ended on that date.

Report on other legal and Regulatory Requirements

As required by the Companies (Auditors Report) Order, 2015 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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 purpose 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, Statement of Profit and Loss Statement 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 specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- e. On the basis of written representations received from the directors as on 31st March, 2015, and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2015, from being appointed as a director in terms of section 164(2) of the Act.
- f. 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. there was no pending litigations which would impact the financial position of the company;
 - ii. the company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii. the company does not have any outstanding amount to be transferred to the Investor Education and Protection Fund.

For Sampat Mehta & Associates
Chartered Accountants
Firm's Registration No.: 109038W

Place: Mumbai
Date: 30th May 2015

sd/-
Sanjiv Jhaveri
Partner
Membership Number: 038945

Annexure to the Independent Auditors Report

Referred to in Paragraph 1 of report on other legal and regulatory requirements of the Independent Auditors Report of even date to the members of Omega Interactive Technologies Limited on the financial statements for the year ended 31st March, 2015.

- i. a) The Company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets.
- b) The Company has a procedure for physical verification of fixed assets at reasonable intervals and in accordance with that the fixed assets are generally physically verified by the management during the year. This procedure is reasonable having regard to the size of the company and the nature of its assets. No discrepancies have been noticed as all the assets have been sold/discarded during the year.
- ii. a) The company does not have any inventories and hence the provisions of clause ii(a) to(c) are not applicable to the company during the year.
- iii. The company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Act, and hence the provisions of clause iii (a) and (b) are not applicable to the company during the year.
- iv. In our opinion and according to the information and the explanations given to us and having regard to the explanation that the entire affairs of the Company are under the direct supervision of the Board of Directors it appears that there are adequate internal control procedures commensurate with the size of the Company and the nature of its business with regard to purchase of fixed assets and for the sale of services. During the course of our audit, we have not observed any continuing failure to correct major weaknesses in internal control system.
- v. The Company has not accepted any deposits from the public within the meaning of Sections 73 to 76 of the Act and the Rules made thereunder to the extent notified and hence the provisions of clause v are not applicable to the company during the year.
- vi. To the best of our knowledge and as explained, the Central Government has not prescribed the maintenance of Cost Records under Section 148(1) of the Act for any of the services rendered by the company.
- vii. a) The Company is generally regular in depositing undisputed statutory dues including provident fund, employee's state insurance, income tax, wealth tax, service tax, custom duty, value added tax and other material statutory dues applicable to it with the appropriate authorities.
- b) According to the information and explanations given to us, there are no dues of sales tax, income tax, customs duty, wealth tax, excise duty, service tax and cess, which have not been deposited on account of any dispute.

Name of the Statute	Forum of Dispute	Nature of Dues	Amount (Rs.)	Period to which amount relates
Income Tax	Appellate Tribunal	Assessment Dues	5,48,203/-	22.03.1994 to 19.07.1996

- c) The Company is not required to transfer any amount to the Investor Education and Protection Fund in accordance with provisions of The Companies Act, 1956 (1 of 1956 and rules made thereunder).
- viii. The Company has no accumulated losses as at the end of the financial year ended on that date or in the immediately preceding financial year.
- ix. In our opinion and according to the information and explanations given to us, the Company has not borrowed any amount from Financial Institutions, Banks or Debenture holders and hence the question of default does not arise.
- x. According to the information and explanations given to us, the Company has not given any guarantees for the loans taken by others from Banks or Financial Institutions during the year.
- xi. In our opinion and according to the information and explanations given to us, the Company has not availed any term loan during the year.
- xii. According to the information and explanations given to us and based on the audit procedure performed by us, no fraud on or by the Company has been noticed or reported during the course of our audit.

For Sampat Mehta & Associates
Chartered Accountants
Firm's Registration No.: 109038W

Place: Mumbai
Date: 30th May 2015

sd/-
Sanjiv Jhaveri
Partner
Membership Number: 038945