

10<sup>th</sup> March, 2018

To,  
**BSE Limited,**  
Corporate Relations Department  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001

**Ref: Security Code No. 511644**

**Sub: Discrepancies in Financial Result of the Company for the quarter ended 31<sup>st</sup> December, 2017**

Dear Sir,

With reference to your email dated 9<sup>th</sup> March, 2018 regarding discrepancies in financial result of the Company for the quarter ended December, 2017 pertaining to Financial Result not as per IND-AS Format and non-disclosure of Reconciliation table for Net Profit/Loss for the quarter ended 31<sup>st</sup> December, 2017 on implementation of Indian Accounting Standard (INDAS) Rules, 2015 as per SEBI Circular no. (CIR/CFD/FAC/62/2016) dated 5<sup>th</sup> July, 2016.

We would like to inform you that we had filed the unaudited financial results for the quarter ended 30<sup>th</sup> December, 2017 on 6<sup>th</sup> February, 2018. However, it was inadvertent on the part of the Company that the Financial Result were not as per IND-AS Format and Reconciliation table for Net Profit/Loss was not provided.

Further to comply with the provisions of SEBI Circular no. (CIR/CFD/FAC/62/2016) dated 5<sup>th</sup> July, 2016 and Schedule III of the Companies Act, 2013, we hereby submit the revised Unaudited Financial Results of the Company for the Quarter ended 31<sup>st</sup> December, 2017 with implementation of Indian Accounting Standard (INDAS) Rules, 2015.

You are requested to take the aforesaid financial results on record and oblige.

**FOR OMEGA INTERACTIVE TECHNOLOGIES LIMITED**

  
**BISWANATH SARKAR**  
COMPLIANCE OFFICER



Encl: As Above

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED DECEMBER 31, 2017**

Particulars	(Amount in INR)				
	Quarter Ended			Nine Months Ended	
	December 31, 2017 (Unaudited)	September 30, 2017 (Unaudited)	December 31, 2016 (Unaudited)	December 31, 2017 (Unaudited)	December 31, 2016 (Unaudited)
<b>REVENUE</b>					
Revenue from operations	250,000	-	-	250,000	-
Other income	151,875	-	-	-	-
<b>Total Revenue (I)</b>	<b>401,875</b>	<b>151,582</b>	<b>159,535</b>	<b>460,608</b>	<b>469,840</b>
<b>EXPENSES</b>					
Employee benefits expense	185,250	15,250	14,500	215,500	71,298
Other expenses	33,489	102,156	87,735	158,035	153,868
<b>Total Expenses (II)</b>	<b>218,739</b>	<b>117,406</b>	<b>102,235</b>	<b>373,535</b>	<b>225,166</b>
<b>Profit before tax (I-II)</b>	<b>183,136</b>	<b>34,176</b>	<b>57,300</b>	<b>337,073</b>	<b>244,674</b>
Tax expense	-	-	-	-	-
<b>Profit for the period</b>	<b>183,136</b>	<b>34,176</b>	<b>57,300</b>	<b>337,073</b>	<b>244,674</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
A. Other Comprehensive income not to be reclassified to profit and loss in subsequent periods	-	-	-	-	-
B. Other Comprehensive income to be reclassified to profit and loss in subsequent periods	-	-	-	-	-
Other Comprehensive income for the year	-	-	-	-	-
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX</b>	<b>183,136</b>	<b>34,176</b>	<b>57,300</b>	<b>337,073</b>	<b>244,674</b>
Paid up Equity Share Capital (Face Value INR 10)	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Earnings per share (EPS) (In INR) (Not annualised)					
Basic and Diluted	0.37	0.07	0.11	0.67	0.49

**Notes:**

- The above Unaudited Financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 6, 2018. The Statutory Auditors have carried out "Limited Review" of the Financial Results.
- The Company adopted Indian Accounting Standards ("Ind AS") notified by the Ministry of Corporate Affairs with effect from April 1, 2017 (being transition from April 1, 2016). Accordingly these Financial Results for the quarter and period ended December 31, 2017 have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. The result for the quarter and Period ended December 31, 2016 have been restated to comply with Ind-AS to make them comparable.
- The company is engaged in the business of software services including development of softwares and therefore there is only one reportable operating segment. Hence, disclosures required by Indian Accounting Standard - 108 "Operating Segment" are not applicable to the Company.
- Reconciliation between financial result as previously reported (referred to as "Previous GAAP") and Ind AS for the quarter presented is as under:

Particulars	For the Nine Months ended December 31, 2016	For the Quarter ended December 31, 2016
Net Profit as per previous GAAP		
Adjustments:	244,674	57,300
<b>Net Profit for the period as per Ind AS</b>	<b>244,674</b>	<b>57,300</b>
Other Comprehensive Income	-	-
<b>Total Comprehensive Income under Ind AS</b>	<b>244,674</b>	<b>57,300</b>

- Figures of previous periods/years' have been regrouped / rearranged, wherever considered necessary.

For Omega Interactive Technologies Limited

*K.K. Rathi*  
Krishan Kumar Rathi  
Director  
DIN: 00156061



Place : Mumbai  
Dated : 6th February, 2018

Regd. off.: 402, 4th Floor, Vaastu Darshan, 'B' Wing, Azad Road, Andheri (E), Mumbai - 400 069.  
Tel.: 6555 5215, E-mail : omegainteractive.technologies@gmail.com

**LIMITED REVIEW REPORT**

**Review report  
To the Board of Directors  
Omega Interactive Technologies Limited**

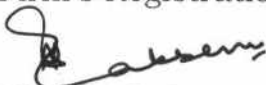
We have reviewed the accompanying statement of unaudited financial results (the statement) of **Omega Interactive Technologies Limited** ('the Company') for the three months period ended December 31, 2017, attached herewith, being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.

This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial results based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review, conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Desai Saksena & Associates**  
Chartered Accountants  
Firm's Registration No: 102358W



**Alok K. Saksena**  
Partner  
M.N.35170

**Place: Mumbai**

**Date: 06<sup>th</sup> February 2018**

