

**SECTION V- FINANCIAL INFORMATION**

**RESTATED CONSOLIDATED FINANCIAL INFORMATION**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Page No.</b>
1.	Independent Auditors Examination Report on Restated Consolidated Financial Information	F1 - F5
2.	Restated Consolidated Financial Information	F6 - F59

*[The remainder of this page has intentionally been left blank]*

**Independent Auditor's Examination Report on Restated Consolidated Financial Statements**

**To,**

**The Board of Directors**

**OM Galaxy Limited**

(formerly known as Om Galaxy Precision Mould Crafts Pvt Ltd & Om Galaxy Private Limited)

4/5/6 BLUE CHIP NO 5, INDUSTRIAL ESTATE,

SATIVALI ROAD, VILLAGE VALIV

VASAI, THANE

Mumbai - 401208, Maharashtra.

(hereinafter referred to as the "**Company**")

1. We have examined the attached restated consolidated financial information of **OM Galaxy Limited (Formerly known as "OM Galaxy Precision Mould Crafts Private Limited & Om Galaxy Private Limited")** (hereinafter referred to as "**the Company**") comprising the restated consolidated statement of assets and liabilities as at September 30, 2025, March 31, 2025, 2024 and 2023, restated consolidated statement profit and loss and restated consolidated cash flow statement for the financial year/period ended on September 30, 2025, March 31, 2025, 2024 and 2023 and the summary statement of significant accounting policies and other explanatory information (collectively referred to as the "**Restated Consolidated Financial Information**" or "**Restated Consolidated Financial Statements**") annexed to this report and initialed by us for identification purposes. These Restated Consolidated Financial Statements have been prepared by the management of the Company and approved by the board of directors at their meeting held on 26<sup>th</sup> March 2026 in connection with the proposed Initial Public Offering on SME Platform ("**IPO**" or "**SME IPO**") of Bombay Stock Exchange of India Limited ("**BSE**") of the company.
2. These restated consolidated summary statements have been prepared in accordance with the requirements of:
  - (i) Section 26 of Division – I of Schedule III of Companies Act, 2013 (the "**Act**") read with Companies (Prospectus and Allotment of Securities) Rules 2014;
  - (ii) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018 ("**ICDR Regulations**") and related amendments / clarifications from time to time issued by the Securities and Exchange Board of India ("**SEBI**");
  - (iii) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("**Guidance Note**")
3. The Company's Board of Directors is responsible for the preparation of the Restated Financial Statements for inclusion in the Draft Red-Herring Prospectus/ Red-Herring Prospectus/ Prospectus ("**Offer Document**") to be filed with Securities and Exchange Board of India ("SEBI"), BSE and Registrar of Companies (Mumbai) in connection with the proposed SME IPO. The Restated Consolidated Financial Statements have been prepared by the management of the Company on the basis of preparation stated in Annexure IV to the Restated Consolidated Financial Statements. The



- responsibility of the board of directors of the Company includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated Financial Statements. The board of directors are also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note.
4. We have examined such Restated Financial Statements taking into consideration:
    - (i) The terms of reference and terms of our engagement letter dated 14<sup>th</sup> August, 2025 requesting us to carry out the assignment, in connection with the proposed SME IPO;
    - (ii) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
    - (iii) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Statements;
    - (iv) Requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.
  5. The Restated Consolidated Financial Statements of the Company have been compiled by the management from reaudited special purpose interim consolidated financial statements for six months ended 30<sup>th</sup> September, 2025, and audited consolidated financial statements for the years ended March 31, 2025, March 31, 2024 and March 31, 2023 prepared in accordance with Accounting Standards as prescribed under Section 133 of the Act read with Companies (Accounting Standards) Rules, 2021, as amended, and other accounting principles generally accepted in India, which have been approved by the Board of Directors at their meeting held 26<sup>th</sup> March 2026, 29<sup>th</sup> September 2025, 05<sup>th</sup> September 2024 and 05<sup>th</sup> September 2023 respectively.
  6. Audit for the financial year ended March 31, 2025, 2024 and 2023 was audited by CA Amar Parekh. There were no audit qualifications, except 1 qualification, in the audit reports issued by previous auditors and which would require adjustments in the Restated Consolidated Financial Statements of the Company. The financial report included for these period/years is based solely on the report submitted by him.
  7. We have audited the special purpose interim consolidated financial information of the company and its subsidiaries for the half year ended September 30, 2025 and reaudited consolidated financial information for the financial year ended March 31, 2025 prepared by the Company in accordance with the IGAAP for the limited purpose of complying with the requirement of getting its financial statements audited by an audit firm holding a valid peer review certificate issued by the "Peer Review Board" of the ICAI as required by ICDR Regulations in relation to proposed IPO. We have issued our report dated 26<sup>th</sup> March, 2026 on this special purpose interim consolidated financial information to the Board of Directors who have approved these in their meeting held on 26<sup>th</sup> March, 2026.
  8. For the purpose of our examination, we have relied on:



- a) Auditors' reports issued by us dated March 26, 2026 on the consolidated interim financial statements of the Group as at and for the six months period ended September 30, 2025 and as at and reaudited consolidated financial statement for the year ended March 31, 2025 as referred in Paragraph 5 above; and
- b) Auditors' Report issued by the Previous Auditors dated September 05, 2024 and September 05, 2023 on the consolidated financial statements of the Group as at and for the years ended March 31, 2024 and 2023, as referred in Paragraph 5 above.

The audits for the financial years ended March 31, 2025, March 31, 2024 and 2023 were conducted by the Company's previous auditors, CA Amar Parekh, (the "Previous Auditors"), and accordingly reliance has been placed on the restated consolidated statement of assets and liabilities and the restated consolidated statements of profit and loss, and cash flow statements, the Summary Statement of Significant Accounting Policies, and other explanatory information and (collectively, the "2025, 2024 and 2023 Restated Consolidated Financial Information") examined by them for the said years. The examination report included for the said years is based solely on the report submitted by the Previous Auditors. They have also confirmed that the 2025, 2024 and 2023 Restated Consolidated Financial Information:

- a) have been prepared after incorporating adjustments for the changes in accounting policies, material errors and regrouping/reclassifications retrospectively in the financial year ended March 31, 2025, March 31, 2024 and March 31, 2023 to reflect the same accounting treatment as per the accounting policies and grouping/classifications followed as at and for the six months period ended September 30, 2025;
- b) have been made after giving effect to the matter(s) giving rise to modifications mentioned in paragraph 6 above; and
- c) have been prepared in accordance with the Act, ICDR Regulations and the Guidance Note.
9. Based on our examination and according to information and explanations given to us, we are of the opinion that the Restated Financial Statements:
- a) have been prepared after incorporating adjustments for the changes in accounting policies, material errors and regrouping / reclassifications retrospectively, **except as per the qualification in para (b) below**, in the financial year/period ended on September 30, 2025, March 31, 2025, 2024 and 2023.
- b) do not require any adjustment for modification as there is no modification in the underlying audit reports, **except as mentioned below**:

***Basis of Qualification:***

***The Company has not provided for interest payable on delayed and outstanding payments to suppliers registered under Micro, Small and Medium Act, 2006. Further, the data related to delay in payments to such suppliers is not readily made available for verification and***



**therefore, we could not quantify the impact of above qualification on the Profit & Loss Account for the respective years.**

- c) have no extra-ordinary items that need to be disclosed separately in the accounts and requiring adjustments.
- d) have been prepared in accordance with the Act, ICDR Regulations and Guidance Note.
10. As indicated in our audit reports referred above:
- (a) We did not audit the financial statements of 2 subsidiaries whose share of total assets, total revenues, net cash inflows / (outflows) and share of profit/ loss in its subsidiaries included in the consolidated financial statements, for the relevant years is tabulated below, which have been audited by other auditor – CA Amar Parekh, and whose reports have been furnished to us by the Company’s management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these components, is based solely on the reports of the other auditor:

Particulars	As at / for the six months period ended September 30, 2025	As at/ for the year ended March 31, 2025	As at/ for the year ended March 31, 2024	As at/ for the year ended March 31, 2023
Total Assets	2,857.00	2,555.62	1,762.26	1216.84
Total Revenue	827.58	2,988.65	2,064.25	1,736.34
Net Cash Inflows/ (Outflows)	(12.24)	38.54	28.58	9.70
Share of profit/ loss in its subsidiaries	88.55	316.96	140.86	168.13

Our opinion on the consolidated Restated financial statements is not modified in respect of these matters.

11. In accordance with the requirements of the Act including the rules made there under, ICDR Regulations, Guidance Note and engagement letter, we report that:
- (i) The “**restated Consolidated statement of asset and liabilities**” of the Company as at September 30, 2025, March 31, 2025, 2024 and 2023 examined by us, as set out in **Annexure I** to this report read with significant accounting policies in **Annexure IV** has been arrived at after making such adjustments and regroupings to the audited financial statements of the Company, as in our opinion were appropriate and more fully described in notes to the restated summary statements to this report.
- (ii) The “**restated Consolidated statement of profit and loss**” of the Company for the financial year/period ended as at September 30, 2025, March 31, 2025, 2024 and 2023 examined by us,

as set out in **Annexure II** to this report read with significant accounting policies in **Annexure IV** has been arrived at after making such adjustments and regroupings to the audited financial statements of the Company, as in our opinion were appropriate and more fully described in notes to the restated summary statements to this report.

(iii) The “**restated Consolidated statement of cash flows**” of the Company for the financial year/period ended as at September 30, 2025, March 31, 2025, 2024 and 2023 examined by us, as set out in **Annexure III** to this report read with significant accounting policies in **Annexure IV** has been arrived at after making such adjustments and regroupings to the audited financial statements of the Company, as in our opinion were appropriate and more fully described in notes to restated summary statements to this report.

12. We have been subjected to the peer review process of the Institute of Chartered Accountants of India ("ICAI") and hold a valid peer review certificate issued by the "Peer Review Board" of the ICAI which is valid till 23<sup>rd</sup> November, 2026.
13. The report should not in any way be construed as a re-issuance or re-dating of any of the previous audit reports issued by any other firm of Chartered Accountants nor should this report be construed as a new opinion on any of the financial statements referred to therein.
14. We have no responsibility to update our report for events and circumstances occurring after the date of the report.
15. Our report is intended solely for use of the board of directors for inclusion in the offer document to be filed with SEBI, BSE and Registrar of Companies (Mumbai) in connection with the proposed EMERGE IPO. Our report should not be used, referred to or distributed for any other purpose except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

**For Shetty Naik & Associates**  
**Chartered Accountants**  
**Firm Reg. No: 124851W**

Sd/-

**CA Jagdish Bhoja Shetty**  
**Partner**  
**M No. 111936**  
**UDIN- 26111936NIHMXS2514**  
**Date: 26<sup>th</sup> March, 2026**  
**Place: Mumbai**



OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)					
CIN: U33127MH2008PLC187382					
ANNEXURE I					
CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES, AS RESTATED					
(Rs. In Lakhs)					
Particulars	Note No.	As at 30th September 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March, 2023
<b>I. Equity and Liabilities</b>					
(1) Shareholders' Funds					
(a) Share Capital	1.1	185.09	184.62	183.08	168.08
(b) Reserves and Surplus	1.2	6,850.22	6,293.31	4,729.80	3,265.43
		<b>7,035.31</b>	<b>6,477.93</b>	<b>4,912.88</b>	<b>3,433.51</b>
(2) Minority Interest		<b>185.98</b>	<b>170.09</b>	<b>106.00</b>	<b>81.45</b>
(3) Non-Current Liabilities					
(a) Long-Term Borrowings	1.3	1,708.32	1,353.27	1,574.55	1,820.81
(b) Deferred Tax Liabilities (Net)	1.4	43.82	44.31	45.50	109.22
(c) Long-Term Provisions	1.5	79.92	63.09	59.60	56.26
		<b>1,832.06</b>	<b>1,460.67</b>	<b>1,679.65</b>	<b>1,986.29</b>
(4) Current Liabilities					
(a) Short-Term Borrowings	1.6	1,401.27	1,159.85	1,632.02	1,240.71
(b) Trade Payables:-	1.7				
(i) Total Outstanding Dues of Micro Enterprises and Small Enterprises; and		1,962.72	1,825.43	1,768.28	2,155.36
(ii) Total Outstanding Dues of Creditors Other Than Micro Enterprises and Small Enterprises		1,082.48	1,044.88	476.77	529.78
(c) Other Current Liabilities	1.8	2,001.44	1,756.89	938.16	893.44
(d) Short-Term Provisions	1.9	395.61	385.23	235.64	52.10
		<b>6,843.52</b>	<b>6,172.28</b>	<b>5,050.87</b>	<b>4,871.39</b>
<b>TOTAL (EQUITY AND LIABILITIES)</b>		<b>15,896.87</b>	<b>14,280.97</b>	<b>11,749.40</b>	<b>10,372.64</b>
<b>II. Assets</b>					
(1) Non-Current Assets					
(a) Property, Plant and Equipment and Intangible Assets	1.10				
(i) Property, Plant and Equipment		4,702.22	4,629.57	3,724.85	3,911.58
(ii) Intangible Assets		65.89	50.65	43.11	40.97
(iii) Capital Work-in-Progress		834.96	60.24	-	-
(b) Non-Current Investments	1.11	-	-	-	-
(c) Deferred Tax Assets (Net)	1.4	-	-	-	-
(d) Long-Term Loans and Advances		-	-	-	-
(e) Other Non-Current Assets	1.12	1,143.21	710.05	475.72	466.40
		<b>6,746.28</b>	<b>5,450.51</b>	<b>4,243.68</b>	<b>4,418.95</b>
(2) Current Assets					
(a) Current Investments		-	-	-	-
(b) Inventories	1.13	5,096.27	3,359.34	2,606.93	2,456.89
(c) Trade Receivables	1.14	2,517.94	4,192.58	4,155.61	2,552.95
(d) Cash and Cash Equivalents	1.15	572.11	573.89	528.33	443.00
(e) Short-Term Loans and Advances	1.16	866.21	658.71	161.54	470.19
(f) Other Current Assets	1.17	98.06	45.94	53.31	30.66
		<b>9,150.59</b>	<b>8,830.46</b>	<b>7,505.72</b>	<b>5,953.69</b>
<b>TOTAL (ASSETS)</b>		<b>15,896.87</b>	<b>14,280.97</b>	<b>11,749.40</b>	<b>10,372.64</b>
Refer Significant accounting policies as per Annexure IV and Notes forming part of the Restated Consolidated Financial Statements.					
As per our report attached here with					
For SHETTY NAIK & ASSOCIATES Chartered Accountants ICAI Firm Reg. No. 124851W			For and on behalf of the board of OM GALAXY LIMITED (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)		
SD/-	SD/-	SD/-	SD/-	SD/-	
CA JAGDISH BHOJA SHETTY	Opindersingh Bachattarsingh Baddhan	Jyothish Rajamohanam Nambiar	Dipti Ganesh Choudhary	Priya Ashwini Gupta	
Partner	Managing Director	Director	CFO	Company Secretary	
Membership No. 111936	DIN: 02258211	DIN: 02312672	PAN: ****5079G	Mem No: A56534	
Place: Mumbai	Thane,	Thane,	Thane,	Thane	
Date : 26th March 2026	26th March 2026	26th March 2026	26th March 2026	26th March 2026	

OM GALAXY LIMITED, (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)					
CIN: U33127MH2008PLC187382					
ANNEXURE II					
CONSOLIDATED STATEMENT OF PROFIT AND LOSS, AS RESTATED					
(Rs. In Lakhs unless otherwise stated)					
Particulars	Notes	For the period ended 30th September 2025	For the year ended 31st March 2025	For the year ended 31st March 2024	For the year ended 31st March 2023
<b>Income</b>					
I. Revenue from operations	II.1	4,535.34	11,266.12	10,455.68	10,029.89
II. Other income	II.2	27.23	46.64	56.12	31.50
<b>III. Total (Income) (I + II)</b>		<b>4,562.57</b>	<b>11,312.76</b>	<b>10,511.80</b>	<b>10,061.39</b>
<b>IV. Expenses :</b>					
Cost of Materials Consumed	II.3	2,694.01	4,941.10	4,553.76	5,798.16
Purchases of Stock in Trade		-	-	-	-
Changes in Inventories of Finished Goods and Work-In-Progress	II.4	(1,497.62)	(636.44)	(82.12)	(1,353.69)
Employee Benefits Expense	II.5	1,353.38	2,237.62	1,958.69	1,661.32
Other Expenses	II.7	822.06	1,834.79	1,621.62	1,771.92
<b>Total (Expenses)</b>		<b>3,371.83</b>	<b>8,377.07</b>	<b>8,051.95</b>	<b>7,877.71</b>
<b>V. Earnings before interest, tax, depreciation and amortisation (EBITDA) (III - IV)</b>					
		<b>1,190.74</b>	<b>2,935.69</b>	<b>2,459.85</b>	<b>2,183.68</b>
Finance Costs	II.6 (A)	112.91	189.83	230.26	184.39
Finance Incomes	II.6 (B)	(20.49)	(55.04)	(56.62)	(40.95)
Depreciation and Amortisation Expense	I.10	357.87	636.47	684.89	622.52
<b>VI. Profit before exceptional and extraordinary items and tax</b>					
		<b>740.45</b>	<b>2,164.43</b>	<b>1,601.32</b>	<b>1,417.72</b>
VII. Exceptional items		-	-	-	-
VIII. Extraordinary items		-	-	-	-
<b>IX. Profit before tax</b>					
		<b>740.45</b>	<b>2,164.43</b>	<b>1,601.32</b>	<b>1,417.72</b>
X. Tax expense :					
(1) Current Tax Payable		180.17	573.98	461.12	395.72
(2) Deferred Tax		(0.49)	(1.19)	(63.72)	20.63
(3) MAT credit entitlement		-	-	-	(7.90)
		<b>179.68</b>	<b>572.79</b>	<b>397.40</b>	<b>408.45</b>
XI. Profit (Loss) for the period from continuing operations (IX-X)		<b>560.77</b>	<b>1,591.64</b>	<b>1,203.92</b>	<b>1,009.27</b>
XII. Profit/(loss) from discontinuing operations		-	-	-	-
XIII. Tax expense of discontinuing operations		-	-	-	-
XIV. Profit/(loss) from Discontinuing operations (after tax)		-	-	-	-
<b>XV. Profit / (Loss) for the period (XI + XIV)</b>					
		<b>560.77</b>	<b>1,591.64</b>	<b>1,203.92</b>	<b>1,009.27</b>
XVI. Profit / (Loss) attributable to Minority Interest		15.89	64.09	24.55	15.54
XVII. Profit / (Loss) attributable to Owners		544.88	1,527.55	1,179.37	993.73
<b>XVIII. Earnings per Equity Share : (FV Rs. 5 each)*</b>					
Basic EPS (in Rs.)	II.15	2.52	7.18	5.49	4.63
Diluted EPS (in Rs.)	II.15	2.52	7.18	5.49	4.63
Refer Significant accounting policies as per Annexure IV and Notes forming part of the Restated Consolidated Financial Statements.					
*The Company underwent split of equity shares from original face value of Rs. 100/- to Face Value of Rs. 10/- vide Shareholder's Resolution dated 03 <sup>rd</sup> August 2024 and further subdivided to Face Value Rs. 5/- vide Shareholder's Resolution dated 16 <sup>th</sup> December 2025. Further, the Company issued 1,85,09,020 Bonus Shares vide Shareholder's Resolution dated 16 <sup>th</sup> December, 2025. Therefore, as per AS 20, the EPS has been restated based on the revised Face Value of Rs.5/- and revised number of equity shares post bonus in all the reportable periods above.					
As per our report attached here with					
For SHETTY NAIK & ASSOCIATES		For and on behalf of the board of			
Chartered Accountants		OM GALAXY LIMITED			
ICAI Firm Reg. No. 124851W		(EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)			
SD/-	SD/-	SD/-	SD/-	SD/-	SD/-
CA JAGDISH BHOJA SHETTY	Opindersingh Bachattarsingh Baddhan	Jyothish Rajamohanan Nambiar	Dipti Ganesh Choudhary	Priya Ashwini Gupta	
Partner	Managing Director	Director	CFO	Company Secretary	
Membership No. 111936	DIN: 02258211	DIN: 02312672	PAN: *****5079G	Mem No: A56534	
Place: Mumbai	Thane,	Thane,	Thane,	Thane	
Date : 26th March 2026	26th March 2026	26th March 2026	26th March 2026	26th March 2026	

OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)				
CIN: U33127MH2008PLC187382				
ANNEXURE III				
CONSOLIDATED CASH FLOW STATEMENT, AS RESTATED				
(Rs. In Lakhs)				
Particulars	For the period ended 30th September 2025	For the year ended 31st March 2025	For the year ended 31st March 2024	For the year ended 31st March 2023
<b>A. Cash flow from Operating Activities</b>				
Net Profit before tax	740.45	2,164.43	1,601.32	1,417.72
<b>Adjustments for:</b>				
Depreciation and amortisation	357.87	636.47	684.89	622.52
Provision for Gratuity	(6.36)	28.24	4.56	63.99
Interest on Borrowings	97.39	170.48	208.11	171.08
Interest income	(20.49)	(55.04)	(56.62)	(40.95)
Sundry Balance Written-Off/Write-Back	(1.77)	12.56	-	3.97
Bad Debts	-	17.78	1.25	8.17
Foreign Exchange Loss	(1.90)	6.01	0.52	2.23
<b>Operating Profit before Working Capital Changes</b>	<b>1,165.19</b>	<b>2,980.93</b>	<b>2,444.03</b>	<b>2,248.73</b>
<b>Adjustments for (increase) / decrease in operating assets:</b>				
- Inventories	(1,736.93)	(752.41)	(150.04)	(1,342.75)
- Trade receivables	1,674.64	(54.75)	(1,603.91)	(1,479.52)
- Short-Term Loans And Advances	(207.51)	(497.17)	308.65	(39.30)
- Other current assets	(34.49)	5.42	(4.88)	(1.49)
<b>Adjustments for increase / (decrease) in operating liabilities:</b>				
- Trade Payables	176.66	612.70	(440.08)	1,182.02
- Other Current Liabilities	246.41	819.44	46.46	(161.67)
- Provisions	48.86	14.64	100.97	(316.27)
<b>Cash Generated From Operations:</b>	<b>1,332.83</b>	<b>3,128.81</b>	<b>701.20</b>	<b>89.75</b>
Income Taxes Paid (Net of Refunds)	(196.00)	(471.52)	(380.02)	(364.24)
<b>Net Cash Generated / (Used) from Operating Activity</b>	<b>1,136.83</b>	<b>2,657.29</b>	<b>321.18</b>	<b>(274.49)</b>
<b>B. Cash flow from Investing Activities</b>				
Payment for Purchase of Fixed Assets including Capital Work-in-Progress	(1,220.49)	(1,628.71)	(508.21)	(1,768.08)
Proceeds from Sale of Fixed Assets including Capital Work-in-Progress	-	29.46	8.14	-
Investment in Fixed Deposit	50.01	31.62	(99.45)	247.15
Non-Current Assets Advances and Security Deposits	(483.16)	(265.96)	90.14	(142.12)
Interest Received	2.87	55.03	38.85	27.24
<b>Net Cash Generated / (Used) from Investing Activities</b>	<b>(1,650.77)</b>	<b>(1,778.56)</b>	<b>(470.53)</b>	<b>(1,635.81)</b>
<b>C. Cash flow from Financing Activities</b>				
Issue of Equity Share	12.50	37.50	300.00	74.00
Short term Borrowing	241.42	(472.17)	391.31	1,233.69
Long term borrowings Repaid	(280.69)	(896.81)	(620.41)	(1,165.48)
Long term borrowings Availed	635.76	675.51	374.15	2,236.01
Interest paid	(98.72)	(171.19)	(209.85)	(167.78)
<b>Net Cash Generated / (Used) from Financing Activities</b>	<b>510.26</b>	<b>(827.16)</b>	<b>235.20</b>	<b>2,210.44</b>
<b>D. Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>(3.68)</b>	<b>51.57</b>	<b>85.85</b>	<b>300.14</b>
Effect of exchange rates on Cash & Cash Equivalent	1.90	(6.01)	(0.52)	(2.23)
Cash and cash equivalents as at the beginning of the year	573.89	528.33	443.00	145.09
Cash and cash equivalents as at the end of the year/period	572.11	573.89	528.33	443.00
<b>As per our report attached here with</b>				
<b>For SHETTY NAIK &amp; ASSOCIATES</b>		<b>For and on behalf of the board of</b>		
<b>Chartered Accountants</b>		<b>OM GALAXY LIMITED</b>		
<b>ICAI Firm Reg. No. 124851W</b>		<b>(EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD &amp; OM GALAXY PRIVATE LIMITED)</b>		
SD/-	SD/-	SD/-	SD/-	SD/-
<b>CA JAGDISH BHOJA SHETTY</b>	<b>Opindersingh Bachhattarsingh Baddhan</b>	<b>Jyothish Rajamohanan Nambiar</b>	<b>Dipti Ganesh Choudhary</b>	<b>Priya Ashwini Gupta</b>
Partner	Managing Director	Director	CFO	Company Secretary
Membership No. 111936	DIN: 02258211	DIN: 02312672	PAN: ****5079G	Mem No: A56534
Place: Mumbai	Thane,	Thane,	Thane,	Thane
Date : 26th March 2026	26th March 2026	26th March 2026	26th March 2026	26th March 2026

## ANNEXURE IV: SIGNIFICANT ACCOUNTING POLICIES OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS

### A) CORPORATE INFORMATION:

- OM Galaxy Limited ("the Company") is a public limited company, which is domiciled and incorporated in the Republic of India with its registered office situated at 4/5/6 Blue Chip No. 5, Industrial Estate, Sativali Road, Village Valiv, Vasai, Thane, Maharashtra, India, 401208. The Company was originally incorporated under the Companies Act, 1956 on 08<sup>th</sup> Oct 2008 as Om Galaxy Precision Mould Crafts Private Limited bearing Corporate Identity Number U33127MH2008PLC187382 issued by Registrar of Companies, Mumbai, Maharashtra. Name of the company was changed from 'Om Galaxy Precision Mould Crafts Private Limited' to 'Om Galaxy Private Limited' on 16<sup>th</sup> October 2024. The Company was converted into a Public Limited Company and the name of the Company was changed from 'Om Galaxy Private Limited' to '**Om Galaxy Limited**' and a fresh certificate of incorporation was issued on 9<sup>th</sup> December, 2024 by the Registrar of Companies. The Corporate Identity Number of the Company is U33127MH2008PLC187382.
- The Group is engaged in the following business:
  - Manufacturing & Sale of all types of Moulds & Hot Runner Systems for the use in injection moldings, Blow moulding, compression moulding, Pressure Dye Casting Moulds, Sheet Metal Dyes, Press Tool, Thermo Forming, Extrusions and any other Fabrication or processing and to manufacture or help in the manufacturing of any spare parts, accessories, or anything or things required and necessary for the above mentioned business.
  - Manufacturing & Sale of plastic-based Household and Institutional Cleaning Products in the name & style of WONDRA.

### B) SIGNIFICANT RESTATED ACCOUNTING POLICIES:

#### BASIS OF PREPARATION OF PREPARATION OF RESTATED FINANCIALS STATEMENT

- The restated statement of Assets and Liabilities of the company as at **30<sup>th</sup> September, 2025** and year ended on 31st March, 2025, 31st March, 2024 and 31st March, 2023 and the related restated summary statement of profits and loss and cash flows for the six month period ended on **30<sup>th</sup> September, 2025** and year ended on 31st March, 2025, 31st March, 2024 and 31st March, 2023 (herein collectively referred as ("**Restated Financial Statements**") have been compiled by the management from the audited Financial statements for the six month period ended on 30th September, 2025 and year ended 31st March, 2025, 31st March, 2024 and 31st March, 2023. Restated financial statements have been prepared to comply in all material respects with the provision of Division I of Schedule III of Companies Act, 2013 (the 'Act') read with companies (Prospectus and Allotment of Securities) Rules, 2014, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("**ICDR Regulations**") issued by SEBI and Guidance note on Reports in Companies Prospectuses (Revised 2019) ("Guidance Note"). Restated Financial Statements have been prepared specifically for inclusion in the offer document to be filed by the Company, with its proposed SME IPO. The Company's management has recast the

Financials statement in the form required by Division I of Schedule III of the Companies Act, 2013 for the purpose of restated financial statement.

- The restated financials statements are prepared and presented under the historical cost convention and evaluated on a going concern basis using accrual system of accounting in accordance with the generally accepted accounting principal in India (GAAP) and the requirements of the companies Act, Including the accounting standards prescribed by section 133 of companies Act 2013 read with rule 7 of company's (Accounts) rules, 2014.
- Items included in the Consolidated Restated Financial Statements of the group are measured using the currency of the primary economic environment in which the entity operates ("the functional currency") The Indian Rupee (INR) is the functional and presentation currency of the group. The Financial Statements are mentioned in Lakhs unless otherwise stated in the relevant notes or schedules of the Financial Statements.

#### **BASIS OF CONSOLIDATION**

The Restated Consolidated financial statements comprise the financial statements of the Company and its subsidiaries (referred to as "Group" as at 30<sup>th</sup> Sept, 2025, 31<sup>st</sup> March, 2025, 31<sup>st</sup> March 2024 and 31<sup>st</sup> March 2023). Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and can affect those returns through its power over the investee. Specifically, the Group controls an investee if and only if the Group has:

- i. Power over the investee (i.e., existing rights that give it the current ability to direct the relevant activities of the investee).
- ii. Exposure, or rights, to variable returns from its involvement with the investee; and
- iii. The ability to use its power over the investee to affect its returns.

Generally, there is a presumption that a majority of voting rights result in control. To support this presumption and when the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee.

The Group re-assesses whether it controls an investee, if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary and associates begins when the group obtains control over the subsidiary and associates, and ceases when the Group loses control of the subsidiary and associates. Assets, liabilities, income and expenses of a subsidiary and associates acquired or disposed of during the year are included in the restated consolidated financial statements from the date the group gains control until the date the group ceases to control the subsidiary and associates.

Restated consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the group uses accounting policies other than those adopted in the restated

**OM Galaxy Limited (EKA. Om Galaxy Precision Mould Crafts Private Limited & Om Galaxy Private Limited)**

**CIN NO. U33127MH2008PLC187382**

---

consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that group member's financial statements in preparing the restated consolidated financial statements to ensure conformity with the group's accounting policies.

**PROCEDURE FOR CONSOLIDATION:**

- Combine similar items of assets, liabilities, equity, income, expenses, and cash flows of the parent with those of its subsidiaries and associates.
- Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary and associates.
- Eliminate in full intragroup assets and liabilities, equity, income, expenses, and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised are eliminated in full).

The difference between the cost of investment in the subsidiary and associate and the Company's share of net assets at the time of acquisition of share/ownership in the subsidiaries and associates is recognised in the financial statement as Goodwill or Capital Reserve as the case may be.

Minority Interest in the net assets of restated consolidated subsidiaries and associates is identified and presented in the restated consolidated Balance Sheet separately from liabilities and equity of the Company's shareholders.

Minority Interest in the net assets of restated consolidated subsidiary and associate consists of the amount of equity attributable to Non-Controlling Interest (NCI) at the date on which investment in a subsidiary and associate is made and the share of movements in equity since the date parent subsidiary and associate relationship came into existence.

**GROUP INFORMATION:**

(a) The Group Comprises of entities in which the Company Exercises Significant Influence /control as of 30<sup>th</sup> Sept 2025, 31<sup>st</sup> March, 2025, 31<sup>st</sup> March, 2024 and March 31, 2023, which is as follows:

Name of the Company	Country of Incorporation	Type of Company
Om Galaxy Limited	India	Holding Company
OMG Auto Mould Private Limited	India	Subsidiary Company
Infuse HRS Private Limited	India	Subsidiary Company

#### KEY ESTIMATES AND ASSUMPTIONS

The preparation of restated consolidated financial statements in conformity with the Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the restated financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialized. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively.

#### MEASUREMENT OF EBITDA IN CONSOLIDATED STATEMENT OF PROFIT AND LOSS, AS RESTATED

As permitted by Schedule III to the Act, the Group has elected to present earnings before interest, tax, depreciation and amortization (EBITDA) as a separate line item on the face of the statement of profit and loss. The Group measures EBITDA on the basis of profit/ (loss) from continuing operations. In its measurement, the Group does not include depreciation and amortization expense, finance costs and tax expense.

#### CASH FLOW STATEMENT (AS 3)

The Cash flow statement is prepared by the indirect method set out in accounting standard 3 on Cash Flow statements and presents the cash flows by operating, investing and financing activities of the Group. Cash and Cash equivalents presented in the cash flow statement consist of cash in hand and demand deposits with banks.

#### CURRENT AND NON-CURRENT CLASSIFICATION

The presents assets and liabilities in the Balance Sheet based on current/ non-current classification.

**An Asset** is treated as Current when it is:

- i) Expected to be realized or intended to be sold or consumed in normal operating cycle.
- ii) Held primarily for the purpose of trading
- iii) Expected to be realized within twelve months after the reporting period, or
- iv) 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:

- i) It is expected to be settled in normal operating cycle
- ii) It is held primarily for the purpose of trading
- iii) It is due to be settled within twelve months after the reporting period, or

iv) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Group classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities respectively.

#### **INVENTORIES (AS 2)**

- Raw Materials - These inventories are valued at lower of cost or realizable value.
- Work in Process - These inventories are valued at estimated completion of the Job which would include the material cost and proportionate conversion/processing cost.
- Manufactured Finished Goods - These inventories are valued at lower of cost or net realizable value. The cost of finished goods comprises of materials, direct labour, other direct costs and related production overheads and excluding GST.

#### **REVENUE RECOGNITION (AS: 9)**

- **Sales of Goods**

Revenue from the sale of goods is recognized when all significant risks and rewards of ownership of the goods has been transferred to the customer and when there are no longer any unfulfilled obligations to the customer. This is considered the appropriate point where the performance obligations in our contracts are satisfied as the no longer have control over the inventory. Sales are accounted net of GST, as applicable.

- **Sales of Services**

Revenue from the sales of services is recognized when the services are rendered to the customer, and no significant obligations remain outstanding. Sales are recorded net of GST.

- **Interest Income**

Interest Income is recognized on a time proportion basis taking into account the outstanding amount and the rate applicable.

- **Dividend**

Dividend income is recognized when right to receive dividend is established.

**PROPERTY, PLANT AND EQUIPMENT & INTANGIBLE ASSETS (AS: 10 & AS: 26)**

• **Recognition and measurement**

Property, Plant and Equipment (PPE) are stated at Cost less Accumulated Depreciation Expense for the year. Acquisition cost includes directly attributable costs such as freight, insurance and specific installation charges and include financing costs relating to the borrowed funds, if qualifying asset as per AS 16, for bringing the assets to working conditions for use.

• **Self Generated Fixed Assets:**

As per AS-10, the cost of a self-constructed asset is determined using the same principles as for an acquired asset. The Company manufactured Moulds for the WONDRA Segment and the Company manufactures similar assets for sale in the normal course of business, therefore, the cost of the self-generated assets (Moulds) is usually the same as the cost of constructing an asset for sale i.e as per AS 2. Accordingly, the Company has Capitalised the conversion costs of the Moulds which includes Raw Material Costs as well as other direct costs such as Labour Cost, Electricity Expenses, Factory Expenses and other overhead costs such as Salaries & Wages, Director Remuneration, Finance Cost, etc. directly attributable to the said assets.

• **Subsequent costs**

Expenditure relating to existing PPE is added to the cost of the assets, where it increases the performance / life of the asset as assessed earlier.

• **Derecognition**

The carrying amount of an item of PPE is derecognized on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from the derecognition of an item of PPE is measured as the difference between the net disposal proceeds and the carrying amount of the item and is recognized in the Consolidated Statement of Profit and Loss when the item is derecognized.

• **Depreciation**

The Depreciation has been calculated in accordance with the Schedule II prescribed under Companies Act, 2013. The Group depreciates its fixed assets over the useful life in the manner prescribed in Schedule II of the Act as per WDV Method. Depreciation for assets purchased / sold during a period is proportionately charged. Depreciation on additions to assets or on sale of assets is calculated on pro rata basis from the date of such addition or up to the date of such sale as the case may be.

• **Intangible Assets:**

Intangible Assets are accounted at cost less accumulated amortization for the year. Intangible Assets are amortized based on actual useful life, wherever available. In cases where actual useful life is not available, it is amortized as per Schedule II of Companies Act 2013.

#### **IMPAIRMENT OF ASSETS (AS:28)**

Assets are subject to impairment tests whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. Where the carrying value of an asset exceeds its recoverable amount (i.e. the higher of value in use and fair value less costs to sell), the asset is written down accordingly.

#### **TRANSACTIONS IN FOREIGN EXCHANGE (AS:11)**

Foreign currency transactions are translated into the respective functional currency using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are recognized in profit or loss.

#### **ACCOUNTING FOR GOVERNMENT GRANT (AS:12)**

Government Grants are recognized only when there is a reasonable assurance that the entity will comply with the conditions attached and the grants will be received.

Government Grants for meeting the revenue expenditure are treated as income of the year in which they are realized, except that they will be treated as accrued income where sanctions have been issued before the last day of the year and there is reasonable certainty of collection and realization.

Government Grants for meeting the capital expenditure are treated as deduction from the cost of acquisition of respective asset in the year in which they are realized, except that they will be treated as deduction from cost of acquisition of respective assets on accrual basis where sanctions have been issued before the last day of the year and there is reasonable certainty of collection and realization.

#### **INVESTMENTS (AS:13)**

Investments are classified into current and non-current investments. Investments which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current.

Current investments are carried out individually, at the lower of cost and fair value. Non-current investments are carried out individually at cost less provision for diminution, other than temporary, in the value of such investments. Cost of investments include acquisition charges such as brokerage, fees and duties.

Gross income and Expenses from Investments have been stated separately in the statement of Profit and Loss as specified in the statute governing the enterprise.

#### **EMPLOYEE BENEFITS (AS:15)**

##### **Short-term benefits:**

Short-term employee benefits are recognized as an expense at the undiscounted amount in the Statement of profit and loss of the year in which the related service is rendered.

##### **Long-term benefits:**

- **Defined Contribution Plan**

The Group does not separately contribute to a recognized provident fund for its employees. Contributions are recognized as an expense when employees have rendered services entitling them to such benefits. The expense is recognized at the present value of the amount payable determined using actuarial valuation techniques.

- **Gratuity**

The Group provides for its gratuity liability based on actuarial valuation as at the respective balance sheet dates which is carried out by an independent actuary using the Projected Unit Credit Method. Actuarial gains or losses arising from experience adjustments and changes in actuarial assumptions are credited or charged to Statement of Profit and Loss in the period in which such gains or losses arise.

- **Leave Salary**

The Group has a policy to pay off the excess unavailed leaves within the year itself.

#### **BORROWING COSTS (AS: 16)**

Borrowing costs that are attributable to the acquisition or construction of a qualifying assets are capitalized as part of the cost of assets. A qualifying asset is one that necessary takes substantial period of time to get ready for its intended use.

Basis of Capitalization is the weighted average of the period's general purpose outstanding borrowing costs. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that the Group incurs in connection with the borrowing of funds.

#### **SEGMENT REPORTING (AS:17)**

The Group is in Manufacturing of all types of Moulds for the use in injection moldings as well as into manufacturing of kitchen appliances which are both considered as the reportable segments. The Group's operations are based in India. There are no reportable geographical segments.

#### **RELATED PARTY TRANSACTION (AS: 18)**

Disclosure of transactions with related parties, as required by Accounting Standard 18 "Related Party Disclosure" has been set out in a Notes to the Restated Financial Statement. Related parties as defined under clause 3 of the Accounting Standard have been identified based on representations made by key managerial personnel and information available with the Group.

#### **LEASES (AS: 19)**

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

A lease is classified at the inception date as a finance lease or an operating lease.

Lease arrangements where the Group has substantially all the risks and rewards of ownership associated with the leased assets are classified as finance leases. Assets taken on finance lease are recognized as fixed assets. An equivalent liability is created at the inception of the lease. Rentals paid are apportioned between finance charge and principal based on the implicit rate of return in the contract. The finance charge is shown as interest expense, and the principal amount is reduced from the liability. The assets acquired under the lease are depreciated over the lease term, which is reflective of the useful life of the leased asset.

Operating lease payments are recognized as an expense in the Statement of Profit and Loss on a straight-line basis over the lease term unless other systematic basis is more representative of the time pattern of the benefit.

#### **EARNINGS PER SHARE (AS:20)**

The Group reports basic and diluted Earnings Per Share ('EPS') in accordance with Accounting Standard 20 on Earnings per Share. Basic EPS is computed by dividing the Net Profit or Loss for the year by weighted average number of equity shares outstanding during the year. Diluted EPS is computed by dividing the net profit or loss for the year by the weighted average number of equity shares, except where the results are anti-dilutive. As per AS 20, the effect of Split and Bonus issue of shares is given to the very first reportable period in the restated consolidated financial statements.

#### **TAX EXPENSE (AS:22)**

Tax expense comprises both current and deferred taxes. The current charge for income taxes is calculated in accordance with the relevant tax regulations. Deferred income taxes reflect the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the Balance Sheet date.

Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax assets are recognized on carry forward of unabsorbed depreciation and tax losses only if there is virtual certainty that such deferred tax assets can be realized against future taxable profits.

Unrecognized deferred tax assets of earlier years are re-assessed and recognized to the extent that it has become reasonably certain that future taxable income will be available against which such deferred tax assets can be realized. Deferred tax asset in respect of carry forward of unused tax credits and unused tax losses are recognized 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 utilized.

**PROVISIONS AND CONTINGENCIES (AS:29)**

The Group recognizes provisions when a present obligation (legal or constructive) as a result of a past event exists and it is probable that an outflow of resources embodying economic benefits will be required to settle such obligation and the amount of such obligation can be reliably estimated.

A disclosure of contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

**C) NOTES ON RECONCILIATION OF RESTATED PROFIT**

Reconciliation of Restated Profits / (Losses) is stated as follows:

Particulars	For the period ended 30 September 25	For the year ended 31-March-25	For the year ended 31-March-24	For the year ended 31-March-23
<b>Net Profit / (Loss) after tax as per Audited Profit and Loss Account</b>	560.77	1,634.22	1,215.63	1,064.44
<b>Adjustment for: -</b>				
Inter-company elimination in income	-	(7.39)	(8.02)	(309.64)
Inter-company elimination in expenses	-	4.27	9.51	309.64
Provision for Gratuity	-	74.74	(4.56)	(63.27)
Depreciation	-	(43.27)	2.09	(7.68)
Prior period sales	-	(46.94)	46.94	-
Foreign Exchange Gain / (Loss)	-	(5.48)	(0.34)	(2.23)
Finance costs	-	(1.03)	(6.09)	(6.83)
Deferred tax	-	(5.42)	18.43	12.68
Tax Expenses	-	(12.07)	(69.66)	12.16
<b>Net Profit / (Loss) after tax as Restated</b>	560.77	1,591.64	1,203.92	1,009.27

**EXPLANATORY NOTES TO THE ABOVE RESTATEMENT OF PROFITS MADE IN AUDITED CONSOLIDATED FINANCIAL STATEMENT OF THE GROUP FOR THE RESPECTIVE YEARS:**

- Provision for Gratuity:** Provision for gratuity is debited to the profit and loss account as per AS 15 for year ended 31 March 2025, 31<sup>st</sup> March 2024 and 31<sup>st</sup> March 2023.

**OM Galaxy Limited (EKA. Om Galaxy Precision Mould Crafts Private Limited & Om Galaxy Private Limited)**

**CIN NO. U33127MH2008PLC187382**

**2) Depreciation and Amortization expenses:**

- The Group had considered software license having a validity of more than 1 year as expense, the same has been corrected and capitalized.
- There was correction in Depreciation working which was adjusted in the restated financial statements.

**3) Prior Period Adjustment:** Prior period item booked in the audited financial statement have been restated in the restated financial statements.

**4) Foreign Exchange Gain / (Loss):** The effect of the working as per AS-11 has been added in the restated financial statements.

**5) Finance Cost Adjustment:** Prior period item booked in the audited financial statement have been restated in the restated financial statements.

**6) Inter Company Eliminations:** Effect of Profit / Loss on account of inter-company eliminations have been provided as per restated financial statements.

**7) Income tax Expenses:** - The tax expenses have been recalculated as and where required.

**8) Deferred Tax:** - Deferred Tax have been recalculated as per restated profit.

**D) NOTES ON RECONCILIATION OF RESTATED NET WORTH:**

Reconciliation of Restated Network is stated as follows:

Particulars	As at September 25	As at 31st March 25	As at 31st March 24	As at 31st March 23
<b>Net Worth as per Audited Financial Statements</b>	7,035.31	6,601.36	4,989.46	3,500.61
Cumulative Impact of Previous Year Restatement	-	(76.58)	(67.10)	-
<b>Adjustment for:</b>				
Net Profit / (Loss)	-	(42.57)	(11.71)	(55.18)
Tax Adjustments	-	11.89	2.23	(27.86)
Deferred Tax	-	-	-	(1.77)
Fixed Assets	-	(16.17)	-	18.17
Add / (Less): Prior Period Adjustments	-	-	-	3.29
Less: Opening Finance Cost Adjustment	-	-	-	(3.74)
<b>Sub-Total</b>	-	<b>(46.85)</b>	<b>(9.48)</b>	<b>(67.10)</b>
<b>Net Worth after tax as Restated</b>	<b>7,035.31</b>	<b>6,477.93</b>	<b>4,912.88</b>	<b>3,433.51</b>

**EXPLANATORY NOTES ON THE ABOVE RESTATEMENT OF NET WORTH MADE IN THE AUDITED CONSOLIDATED FINANCIALS STATEMENT OF THE GROUP FOR RESPECTIVE YEARS.**

- 1) **Change in profit/(Loss):** Refer note C above.
- 2) Impact of opening Tax Adjustments have been provided in the restated financial statements.
- 3) **Deferred Tax:** - Deferred Tax have been recalculated as per restated profit.
- 4) **Property, Plant, Equipment's & Intangible Assets:-**
  - The Group had considered software license having a validity of more than 1 year as expense, the same has been corrected and capitalized.
  - There was correction in Depreciation working which was adjusted in the restated financial statements.
- 5) **Credit Linked Capital Subsidy:** - The Group have received Capital Linked Subsidy in preceding year and the credit of the same rectified during the restatement.
- 6) **Finance Cost Adjustment:-** The impact of prior period accounting adjustments in Finance Cost has been given.

**E) ADJUSTMENTS HAVING NO IMPACT ON NET WORTH AND PROFIT: -**

- 1) **Material Regrouping: -**

Appropriate regrouping has been made in restated summary statements, wherever required by a reclassification of the corresponding items of income, expenses, assets, liabilities and cash flows in order to bring them in line with the groupings as per audited consolidated restated financial statement of the Group, prepared in accordance with schedule III and the requirements of the securities and exchange board of India (ICDR) Regulation 2018 (as amended).

Om Galaxy Limited. (EKA. Om Galaxy Precision Mould Crafts Pvt Ltd & Om Galaxy Private Limited)									
CIN: U33127MH2008PLC187382									
NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS									
(Rs. In Lakhs)									
PARTICULARS	As at 30th September 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March, 2023					
<b>I.1 : Restated Statement of Share Capital</b>									
<b>Authorised Share Capital*</b>									
60,00,000 (FY 2024-25: 60,00,000 ; FY 2023-24: 60,00,000 & FY 2022-23: 60,00,000) Equity Shares of Rs.5/- each)	300.00	300.00	300.00	300.00					
	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>					
<b>Issued, Subscribed and Fully Paid - up*</b>									
37,01,804 (FY 2024-25: 36,92,334 ; FY 2023-24: 36,61,500 & FY 2022-23: 33,61,500 ) Equity Shares of Rs.5/- each)	185.09	184.62	183.08	168.08					
	<b>185.09</b>	<b>184.62</b>	<b>183.08</b>	<b>168.08</b>					
<b>A. Reconciliation of the number of shares outstanding and amount of share capital*</b>									
For Equity Shares of ₹ 5 par value									
Particulars	No. of Shares				Amount (Rs. In Lakhs)				
	As at 30th September 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March, 2023	As at 30th September 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March, 2023	
Opening Share Capital:	36,92,334	36,61,500	33,61,500	32,91,500	184.62	183.08	168.08	164.58	
Add : Shares issued during the period	9,470	30,834	3,00,000	70,000	0.47	1.54	15.00	3.50	
Less : Shares bought back during the period	-	-	-	-	-	-	-	-	
Less : Shares redeemed during the period	-	-	-	-	-	-	-	-	
<b>Closing Share Capital</b>	<b>37,01,804</b>	<b>36,92,334</b>	<b>36,61,500</b>	<b>33,61,500</b>	<b>185.09</b>	<b>184.62</b>	<b>183.08</b>	<b>168.08</b>	
<b>B. Terms Rights and Restrictions attached to Shares:</b>									
<b>Equity Shares</b>									
*The Company has one class of equity shares having a par value of Rs.5/- each. The face value of Rs. 100 per shares was reduced to Rs. 10 per share on account of Split of shares as per approval granted by Shareholder's in Extra - Ordinary General Meeting dated 03rd August, 2024 which was further reduced to Rs. 5 per share as per approval granted by Shareholder's in Extra - Ordinary General Meeting dated 16th December 2025 and accordingly the Number of Equity Shares has been restated for all the previous years.									
Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.									
During period ended 30th September 2025 and for the year ended 31st March, 2025, 31st March 2024 and 31st March 2023, the amount of per share dividend recognised as distribution to equity shareholders was Rs. Nil/-.									
<b>C. Details of Shareholders holding more than 5% Shares in the Company :</b>									
Sr. No	Particulars	% of Holdings in Class Equity				No. of Shares			
		As at 30th September 2025**	As at 31st March 2025**	As at 31st March 2024	As at 31st March, 2023	As at 30th September 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March, 2023
1	Shri Opindersingh Baddhan	40.18%	40.28%	40.21%	40.23%	14,87,352	14,87,352	14,72,200	13,52,200
2	Shri Jyothish Nambiar	24.99%	24.79%	25.00%	25.00%	9,24,968	9,15,498	9,15,500	8,40,500
3	Shri Sathyapalan Poyil	15.04%	15.08%	15.00%	15.00%	5,56,800	5,56,800	5,49,300	5,04,300
4	Smt. Meena O. Baddhan	14.55%	14.59%	14.56%	14.52%	5,38,782	5,38,782	5,33,100	4,88,100
5	Shri Gagandeep Baddhan	5.24%	5.25%	5.23%	5.25%	1,93,898	1,93,898	1,91,400	1,76,400
<b>Total</b>		<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>37,01,800</b>	<b>36,92,330</b>	<b>36,61,500</b>	<b>33,61,500</b>
<b>D. The Group has not issued or allotted any shares as fully paid-up pursuant to contract(s) without payment being received in cash; or shares as fully paid-up by way of bonus shares or bought back any shares during the last 5 financial years. However, the group has issued 1,85,09,020 Bonus Shares vide Shareholder's Resolution dated 16th December, 2025 i.e after the date of this Financial Statement.</b>									
<b>E. Disclosure of shareholding of promoter and promoter group as at 30th Sep 2025 is as follows:</b>									
Sr.No	Promoter Name	No. of Shares	% of Total Shares**	% Change during the Period					
1	Shri Opindersingh Bachattarsingh Baddhan	14,87,352	40.18%	-0.10%					
2	Shri Jyothish Rajamohanan Nambiar	9,24,968	24.99%	0.19%					
3	Shri Sathyapalan Ayadathil Poyil	5,56,800	15.04%	-0.04%					
4	Smt. Meena Opinder Singh Badhan	5,38,782	14.55%	-0.04%					
5	Shri Gagandeep Opinder Singh Baddhan	1,93,898	5.24%	-0.01%					
<b>Total</b>		<b>37,01,800</b>	<b>100.00%</b>						
<b>Disclosure of shareholding of promoter and promoter group as at 31st March 2025 is as follows:</b>									
Sr.No	Promoter Name	No. of Shares	% of Total Shares**	% Change during the year					
1	Shri Opindersingh Bachattarsingh Baddhan	14,87,352	40.28%	0.07%					
2	Shri Jyothish Rajamohanan Nambiar	9,15,498	24.79%	-0.21%					
3	Shri Sathyapalan Ayadathil Poyil	5,56,800	15.08%	0.08%					
4	Smt. Meena Opinder Singh Badhan	5,38,782	14.59%	0.03%					
5	Shri Gagandeep Opinder Singh Baddhan	1,93,898	5.25%	0.02%					
<b>Total</b>		<b>36,92,330</b>	<b>100.00%</b>						
** The % holding is 99.9999% which has been rounded off to 100%, since 4 equity shares are held by other shareholders as at 30/09/2025 and 31/03/2025.									

Om Galaxy Limited. (EKA. Om Galaxy Precision Mould Crafts Pvt Ltd & Om Galaxy Private Limited)

CIN: U33127MH2008PLC187382

**NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS**

Disclosure of shareholding of promoter and promoter group as at 31st March 2024 is as follows:

Sr.No	Promoter Name	No. of Shares	% of Total Shares	% Change during the year
1	Shri Opindersingh Bachattarsingh Baddhan	14,72,200	40.21%	-0.02%
2	Shri Jyothish Rajamohanan Nambiar	9,15,500	25.00%	0.00%
3	Shri Sathyapalan Ayadathil Poyil	5,49,300	15.00%	0.00%
4	Smt. Meena Opinder Singh Badhan	5,33,100	14.56%	0.04%
5	Shri Gagandeep Opinder Singh Baddhan	1,91,400	5.23%	-0.02%
<b>Total</b>		<b>36,61,500</b>	<b>100.00%</b>	

Disclosure of shareholding of promoter and promoter group as at 31st March 2023 is as follows:

Sr.No	Promoter Name	No. of Shares	% of Total Shares	% Change during the year
1	Shri Opindersingh Bachattarsingh Baddhan	13,52,200	40.23%	0.00%
2	Shri Jyothish Rajamohanan Nambiar	8,40,500	25.00%	0.00%
3	Shri Sathyapalan Ayadathil Poyil	5,04,300	15.00%	0.00%
4	Smt. Meena Opinder Singh Badhan	4,88,100	14.52%	0.01%
5	Shri Gagandeep Opinder Singh Baddhan	1,76,400	5.25%	-0.01%
<b>Total</b>		<b>33,61,500</b>	<b>100.00%</b>	

OM GALAXY LIMITED, (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)				
CIN: U33127MH2008PLC187382				
NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS				
(Rs. In Lakhs)				
PARTICULARS	As at 30th September 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March, 2023
<b>I.2 : Restated Statement of Reserves and Surplus</b>				
<b>Retained Earnings</b>				
Opening Balance	5,614.94	4,087.39	2,908.02	1,924.97
Add: Net Profit/Loss after Tax transferred from the Statement of Profit and Loss	544.88	1,527.55	1,179.37	993.73
Add: Opening Deferred Tax Adjustment	-	-	-	(1.77)
Add / (Less): Prior Period Adjustment	-	-	-	3.29
Add: Prior Period Tax Adjustment	-	-	-	(26.63)
Less: Opening Finance Cost Adjustment	-	-	-	(3.74)
Add: Fixed Assets Adjustment	-	-	-	18.17
<b>Closing balance</b>	<b>6,159.82</b>	<b>5,614.94</b>	<b>4,087.39</b>	<b>2,908.02</b>
<b>Securities Premium</b>				
Opening Balance	678.37	642.41	357.41	311.91
Add: Addition during the year/period	12.03	35.96	285.00	45.50
<b>Closing Balance</b>	<b>690.40</b>	<b>678.37</b>	<b>642.41</b>	<b>357.41</b>
<b>Total (Reserves &amp; Surplus)</b>	<b>6,850.22</b>	<b>6,293.31</b>	<b>4,729.80</b>	<b>3,265.43</b>
<b>I.2.1 : Minority Interest</b>				
Opening Balance	170.09	106.00	81.45	45.91
Add: During the year	15.89	64.09	24.55	35.54
<b>Closing Balance</b>	<b>185.98</b>	<b>170.09</b>	<b>106.00</b>	<b>81.45</b>
<b>I.3 : Restated Statement of Long-Term Borrowings</b>				
<b>Secured Borrowings:</b>				
<b>I.From Bank</b>				
Term Loan from Banks	116.67	334.33	637.85	894.56
<b>II.From Other Parties</b>				
Loan from Financial Institutions	1,341.53	732.79	424.65	487.30
<b>Other Unsecured Borrowings:</b>				
Loans & Advances from Related Parties	250.12	286.15	512.05	438.95
<b>Total (Long-Term Borrowings)</b>	<b>1,708.32</b>	<b>1,353.27</b>	<b>1,574.55</b>	<b>1,820.81</b>
Note No. I.3(A): Refer Note I.3(C) on 'Terms of Borrowings' for the details, terms & conditions and other disclosures for Long Term Borrowings.				
Note No. I.3(B): Subsequent to the reporting date, the Company has repaid one of the Director's Loan of ₹228.11 Lakhs in November 2025, which is classified as Long-Term Borrowings in the aforementioned financial statements.				
The said event is a non-adjusting event as on the respective balancesheet dates.				
<b>I.4 : Restated Statement of Deferred Tax Liabilities</b>				
<b>Deferred Tax on</b>				
Related to Fixed Asset (DTL)	63.94	60.19	60.50	123.38
Provision for Gratuity (DTA)	(20.12)	(15.88)	(15.00)	(14.16)
<b>Total (Deferred Tax Liabilities / (Deferred Tax Assets))</b>	<b>43.82</b>	<b>44.31</b>	<b>45.50</b>	<b>109.22</b>
<b>I.4(A) : Movement of Defered Tax (Assets)/Liabilities</b>				
<b>Opening Deferred Tax (Assets)/Liabilities (A)</b>				
WDV of PPE as per Accounts (Other than Land)	4,094.42	4,008.24	3,081.22	3,261.71
WDV of PPE as per IT (Other than Land)	3,840.37	3,769.14	2,840.92	2,771.50
<b>Movement in WDV</b>	<b>254.05</b>	<b>239.10</b>	<b>240.30</b>	<b>490.21</b>
<b>Temporary Differences on WDV of Assets (B)</b>				
Provision for Gratuity as per Account	(79.91)	(63.09)	(59.60)	(56.25)
Provision for Gratuity as per Income Tax	-	-	-	-
<b>Temporary Differences on Gratuity Provision (C)</b>	<b>(20.12)</b>	<b>(15.88)</b>	<b>(15.00)</b>	<b>(14.16)</b>
<b>Temporary Differences on Brought Forward Losses (D)</b>				
Closing Value of Defered Tax (Assets)/Liabilities (Net) (E=B+C+D)	43.82	44.31	45.50	109.22
<b>Impact of Deferred Tax (Assets)/ Liabilities for the Period / Year (A-E)</b>	<b>(0.49)</b>	<b>(1.19)</b>	<b>(63.72)</b>	<b>20.63</b>
<b>I.5 : Restated Statement of Long-Term Provisions</b>				
Provision for Gratuity	79.92	63.09	59.60	56.26
<b>Total (Long-Term Provisions)</b>	<b>79.92</b>	<b>63.09</b>	<b>59.60</b>	<b>56.26</b>

OM GALAXY LIMITED, (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)				
CIN: U33127MH2008PLC187382				
NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS				
(Rs. In Lakhs)				
PARTICULARS	As at 30th September 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March, 2023
<b>L.6 : Restated Statement of Short-Term Borrowings</b>				
<b>Secured Borrowings:</b>				
<b>(i) Loans Repayable on Demand</b>				
<b>a. From Bank</b>				
Bank Overdraft/Cash Credit	709.53	558.40	1,091.79	774.95
Current Maturities of Long-Term Borrowings	399.55	301.68	261.40	252.76
<b>b. From Other Parties (Financial Institution)</b>				
Current Maturities of Long-Term Borrowings	270.98	297.68	272.54	210.75
<b>Unsecured Borrowings:</b>				
<b>(i) Loans Repayable on Demand</b>				
Credit Card Dues	21.21	2.09	6.29	2.25
Note No. L.6(A): Refer Annexure L.3(D) Terms Of Short Term Borrowings As Restated For The Details, Terms & Conditions And Other Disclosures For Short Term Borrowings.				
<b>Total (Short-Term Borrowings)</b>	<b>1,401.27</b>	<b>1,159.85</b>	<b>1,632.02</b>	<b>1,240.71</b>
<b>L.7 : Restated Statement of Trade Payables</b>				
<b>(A) Total Outstanding Dues of Micro Enterprises and Small Enterprises</b>				
Payable for Goods	1,919.17	1,745.73	1,736.53	2,104.57
Payable for Expenses	43.55	79.70	31.75	50.79
	<b>1,962.72</b>	<b>1,825.43</b>	<b>1,768.28</b>	<b>2,155.36</b>
<b>(B) Total Outstanding Dues of Creditors Other Than Micro Enterprises and Small Enterprises</b>				
Payable for Goods	887.33	492.85	413.87	362.45
Payable for Expenses	195.15	552.03	62.90	167.33
	<b>1,082.48</b>	<b>1,044.88</b>	<b>476.77</b>	<b>529.78</b>
Refer Note L.7 (A) for Trade Payables Ageing.				
<b>Total (Trade Payables)</b>	<b>3,045.20</b>	<b>2,870.31</b>	<b>2,245.05</b>	<b>2,685.14</b>
<b>A. Disclosure required under Clause 22 of Micro, Small and Medium Enterprise Development ('MSMED') Act, 2006</b>				
Particulars	As at 30th September 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March, 2023
(a) the principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year;	-	-	-	-
Principal amount due to micro and small enterprises	1,962.72	1,825.43	1,768.28	2,155.36
Interest due on the above	-	-	-	-
(b) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	NIL	NIL	NIL	NIL
* (c) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-	-	-
* (d) the amount of interest accrued and remaining unpaid at the end of each accounting year; and	-	-	-	-
* (e) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of a expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-	-	-
<b>*B. Disclosure required under Clause 22 of Micro, Small and Medium Enterprise Development ('MSMED') Act, 2006</b>				
(i) The Group has obtained declarations from its trade creditors regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006. Based on the declarations and confirmations received from such creditors within the prescribed timelines, the identification and bifurcation of amounts due to micro and small enterprises have been disclosed above. To the extent confirmations have not been received, such creditors have been considered as non-MSME for disclosure purposes.				
(ii) In respect of interest payable, if any, under Section 16 of the MSMED Act on delayed payments to micro and small enterprises, no provision has been made in the financial statements, as the amount of such interest is not capable of being reliably measured at this stage. The computation of interest is contingent upon several contractual and operational factors, including but not limited to completion and acceptance of deliverables, fulfilment of contractual milestones and obligations, quality inspection and acceptance processes, delivery terms, grade and specifications of materials, return and rejection periods, varying credit terms, and invoices involving multiple delivery dates. Accordingly, the Group is unable to determine the amount of interest, if any, payable under the MSMED Act with reasonable certainty.				
(iii) Further, no claims, demands, notices, interest invoices, or proceedings under the MSMED Act, including proceedings before the Micro and Small Enterprises Facilitation Council, have been received by the Group from any MSME supplier up to the date of approval of these financial statements. In the event that any such claims, demands, notices, or proceedings are received in the future, the same shall be evaluated and accounted for in accordance with applicable laws, accounting standards, and disclosure requirements.				

OM GALAXY LIMITED, (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)  
CIN: U33127MH2008PLC187382

**NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS**

(Rs. In Lakhs)

PARTICULARS	As at 30th September 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March, 2023
<b>I.8 : Restated Statement of Other Current Liabilities</b>				
Advance from Customers	1,969.44	1,462.67	703.95	831.39
Statutory Dues	26.06	286.42	225.69	51.79
Interest Payable on Borrowings	5.94	7.80	8.52	10.26
<b>Total (Other Current Liabilities)</b>	<b>2,001.44</b>	<b>1,756.89</b>	<b>938.16</b>	<b>893.44</b>
<b>I.9: Restated Statement of Short-Term Provisions</b>				
Provision for Gratuity	10.53	33.71	8.95	7.74
Provision for Expenses	25.49	19.25	2.36	19.65
Provision for Salary	213.04	169.66	136.68	21.87
Provision for Income Tax (Net)	146.55	162.61	87.65	2.84
<b>Total (Short-Term Provisions)</b>	<b>395.61</b>	<b>385.23</b>	<b>235.64</b>	<b>52.10</b>

OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)  
CIN: U33127MH2008PLC187382

NOTES FORMING PART OF RESTATED FINANCIAL STATEMENTS

I.3(C) TERMS OF LONG TERM BORROWINGS AS RESTATED:

(Rs. In Lakhs)

Name of Lender	Nature of Borrowing	Date of letter of sanction	Amount sanctioned	Rate of Interest	Amount outstanding as on September 30, 2025	Amount Outstanding as on March 31, 2025	Amount Outstanding as on March 31, 2024	Amount Outstanding as on March 31, 2023	Tenor/ Repayment Schedule	Terms and Nature of Security
Axis Bank Limited [Closed]	Term Loan	25-03-2019	208.00	10.00%	-	-	-	4.53	120 Monthly Instalments	(i) In case the Security Provider(s) is an individual: Security Provider(s) [Shri. Opindersingh Baddan Carrying Business In The Name And Style Of M/S. Om Enterprises), residing at [Gala No 416 Blue Industrial, Estate 5 Satali Vasai East Thane, Maharashtra-401208] which expression shall unless repugnant to the context or meaning thereof be deemed to include his/her heirs, administrators and executors.
Axis Bank Limited	Term Loan	18-01-2025	271.70	REPO Rate +2.55% i.e 7.80% p.a. at present	246.90	269.80	-	-	72 Equal Monthly Instalments of Rs. 3.77 Lakhs	1. Primary Security:- Such facility is secured by way of Exclusive charge by way of hypothecation of Machinery- I. Plant & Machinery I.E.Maxxtron CNC 5 axis Machine Centre model: M-800 (Purchased from Cosmos Impex (India) Pvt Ltd) II. Plant & Machinery I.E Star Gamma Anchor Type Brush Tufting Machine (Purchased from Rorghi Brush Machinery Pvt Ltd. 2. Personal Guarantee Of Mr. Sathyapalan Poyil, Mr. Jyothish Nambiar, Mr. Opindersingh Baddhan.
Axis Bank Limited	Term Loan	18-01-2025	512.42	REPO Rate +2.55% i.e 7.80% p.a. at present	515.81	-	-	-	72 Equal Monthly Instalments of Rs. 7.12 Lakhs	1. Primary Security:- Such facility is secured by way of Exclusive charge by way of hypothecation of Plant & Machinery I.E.Maxxtron Gantry Type 5 Axis High Speed Machining Centre Model: G:2532 (Purchased from Cosmos Impex (India) Pvt Ltd) 2. Personal Guarantee Of Mr. Sathyapalan Poyil, Mr. Jyothish Nambiar, Mr. Opindersingh Baddhan.
Axis Bank Limited	Term Loan	18-01-2025	170.81	REPO Rate +2.55% i.e 7.80% p.a. at present	169.55	-	-	-	72 Equal Monthly Instalments of Rs. 2.37 Lakhs	1. Primary Security:- Such facility is secured by way of Exclusive charge by way of hypothecation of Plant & Machinery I.E Eumach CNC Bed type Universal Milling Machine Model: FBE-3000 (Purchased from COSMO IMPEX (India) Pvt Ltd). 2. Personal Guarantee Of Mr. Sathyapalan Poyil, Mr. Jyothish Nambiar, Mr. Opindersingh Baddhan.
Small Industries Development Bank of India	Term Loan	03-02-2021	139.80	8.50%	11.65	25.63	53.59	81.55	60 Equal Monthly Instalments of Rs. 2.33 Lakhs plus interest.	1. Assets hypothecated by way of exclusive charge of All the movable properties of the Borrower pertaining to the project of the Borrower as described in the Loan agreement and situated at Plot No 13, Gauripada, agro lagwad co-op. soc. ltd, Village Gokhiware, Taluka vasai, District Thane 401208 including, but not limiting to, its movable, plant, machinery, machinery spares, tools and accessories, office equipment, computers, furniture and fixtures, both present and future (save and except book debts) 2. First Charge by way of Hypothecation in favour of SIDBI, all equipments, plants, machineries, and other assets of the borrower which have been or acquired under the PRATHAM scheme. 3. The borrower shall deposit with SIDBI the duly discharged fixed deposit receipts(FDR) issued by SIDBI for an amount of Rs 41.94 lakh. 4. Extension of Lien/Pledge over FDRs of Rs. 61.72 lakh, Rs. 31 lakh and Rs. 12.39 lakh respectively. 5. Personal Guarantee Of Mr. Sathyapalan Poyil, Mr. Jyothish Nambiar, and Mr. Opindersingh Baddhan.
Small Industries Development Bank of India	Worknig Capital Term Loan	18-11-2021	75.00	8.70%	31.25	43.75	68.75	75.00	36 Equal Monthly Instalments of Rs. 2.08 Lakhs (After moratorium of 24 months)	1. Extension of charge by way of hypothecation in favour of SIDBI of the all the movable assets of the borrower including movables, plant, machinery, machinery spares, tools & accessories, office equipments, furniture and fixtures etc. acquired out of earlier assistances from SIDBI. 2. Extension of lien over SIDBI FDR of Rs. 61.72 lakh. 3. Extension of lien over SIDBI FDR of Rs. 31 lakh.

OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)  
CIN: U33127MH2008PLC187382

NOTES FORMING PART OF RESTATED FINANCIAL STATEMENTS

I.3(C) TERMS OF LONG TERM BORROWINGS AS RESTATED:

(Rs. In Lakhs)

Name of Lender	Nature of Borrowing	Date of letter of sanction	Amount sanctioned	Rate of Interest	Amount outstanding as on September 30, 2025	Amount Outstanding as on March 31, 2025	Amount Outstanding as on March 31, 2024	Amount Outstanding as on March 31, 2023	Tenor/ Repayment Schedule	Terms and Nature of Security
Small Industries Development Bank of India	Term Loan	25-09-2020	49.56	8.50%	-	4.95	14.87	24.78	60 Equal Monthly Instalments of Rs. 0.83 lakhs	<p>i) First Charge by way of Hypothecation in favour of SIDBI, all equipments, plants, machineries, and other assets of the borrower which have been or proposed to be acquired under the SPEED scheme. The major items are described in "Schedule-iii, part-A" of hypothecation agreement - 1 Plant &amp; Machinery.</p> <p>(ii) Extension of hypothecation charge created by the borrower wide deed of hypothecation dated 22/10/2019, all the movable properties of the Borrower pertaining to the project of the Borrower as described in the Loan agreement and situated at Plot no-13, Gauripada Agro Vruksh Lagwad Co-Op. Soc. Ltd., Village Gokhiware, Taluka Vasai, Dist-Palghar, Maharashtra-401208 including, but not limiting to, its movable, plant, machinery, machinery spares, tools and accessories, office equipment, computers, furniture and fixtures, both present and future (save and except book debts) The major items are described in "Schedule-iii, part-B" of hypothecation agreement - 4 Plant &amp; Machinery.</p> <p>(iii) The borrower shall deposit with SIDBI the duly discharged fixed deposit receipts (FDR) issued by SIDBI for an amount of rs 12.39 lakh.</p> <p>(iv) Personal Guarantee Of Mr. Sathyapalan Poyil, Mr. Jyothish Nambiar, Mr. Opindersingh Baddhan.</p>
Small Industries Development Bank of India	Term Loan	03-03-2023	150.00	8.31%	56.25	75.00	112.50	115.72	48 Equal Monthly Instalments	<p>1. First charge by way of hypothecation in favour of SIDBI of all equipment, plants, Machineries and other assets of the Borrower which have been or proposed to be acquired under the project.</p> <p>2. The borrower shall deposit with SIDBI the duly discharged fixed deposit receipts (FDR) issued by SIDBI for an amount of Rs 211.05 lakh.</p> <p>3. Personal Guarantee Of Mr. Sathyapalan Poyil, Mr. Jyothish Nambiar, Mr. Opindersingh Baddhan, Mr. Gagandeep Baddhan and Mrs Meena Opinder Singh Badhan.</p>
Small Industries Development Bank of India	Term Loan	13-08-2021	89.47	8.40%	-	-	12.44	42.26	36 Equal Monthly Instalments of Rs. 2.50 lakhs [Closed]	<p>i) First Charge by way of Hypothecation in favour of SIDBI, all equipment, plants, machineries and other assets of the borrower which have been or proposed to be acquired under the LIQUID 2 scheme</p> <p>ii) First charge by way of hypothecation in favour of SIDBI of all other assets (including current assets, intangible assets, book debts and receivables wherever stipulated) acquired under the project/scheme,</p> <p>iii) First charge by way of hypothecation of all the assets which have been charged by the borrower in favour of SIDBI wide agreements for term loan-cum hypothecation dated 22-10-2019, 22-07-2020, 01-10-2020 and 18-02-2021 for securing the earlier term loans / financial assistance aggregating of Rs. 531.50 lakh;</p> <p>(iv) the borrower shall deposit with SIDBI the duly discharged fixed deposits receipts (FDRs) issued by sidbi for an amount of Rs. 19 lakh (Rupees Nineteen Lakh Only), Rs. 61.72 lakh (Rupees sixty-one Lakh Seventy-Two Thousand Only), Rs. 31 lakh (Rupees thirty one lakh only) rs 12.39 lakh (rupees twelve lakh thirty-nine thousand only) and Rs. 41.94 lakh (rupees Forty-One Lakh Ninety-Four Thousand Only).</p> <p>(v) Personal Guarantee Of Mr. Sathyapalan Poyil, Mr. Jyothish Nambiar, Mr. Opindersingh Baddhan.</p>

OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF RESTATED FINANCIAL STATEMENTS

I.3(C) TERMS OF LONG TERM BORROWINGS AS RESTATED:

(Rs. In Lakhs)

Name of Lender	Nature of Borrowing	Date of letter of sanction	Amount sanctioned	Rate of Interest	Amount outstanding as on September 30, 2025	Amount Outstanding as on March 31, 2025	Amount Outstanding as on March 31, 2024	Amount Outstanding as on March 31, 2023	Tenor/ Repayment Schedule	Terms and Nature of Security
Small Industries Development Bank of India	Term Loan	11-06-2020	42.14	8.25%	-	-	3.51	17.56	36 Equal Monthly Instalments	A. Hypothecation 1.First charge by way of hypothecation in favour of SIDBI of the plant, machinery,equipment, tools, spares, accessories and all other assets including current assets which have been or proposed to be acquired under the project/scheme. 2.Extension of first charge by way of hypothecation in favour of SIDBI of the all the movable assets of the borrower including movables, plant, machinery, machinery spares, tools & accessories, office equipments, furniture and fixtures etc. acquired out of earlier assistances from SIDBI. B.(i) Extension of lien over FDR of 61.72 lakh. (ii) Extension of lien over FDR of 31 lakh. C. Personal Guarantee Of Mr. Opindersingh Badhan, Mr. Jyothish Nambiar, Mr. Sathyapalan Poyil.
Small Industries Development Bank of India	Term Loan	16-10-2019	176.34	9.20%	-	-	20.57	55.84	60 Equal Monthly Instalments of Rs. 2.94 lakhs	(i) All the movable properties of the Borrower pertaining to the project of the borrower as described in this agreement and situated at Plot NO-13, Gaurapada agro vruksh lagwad co-op. soc. ltd., village Gokhiware, Taluka Vasai, District Thane-401208 including, but not limiting to, Its movable, plant, machinery, machinery spares, tools and accessories, office equipment, computers, furniture and fixtures, and all other movable, both present and future (save and except book debts) The major items of which equipment etc. (ii) the borrower shall deposit with SIDBI the duly discharged fixed deposits receipts (FDRs) issued by sidbi for an amount of Rs. 61.72 lakhs (Rupees Sixty-One Lakh Seventy-Five Thousand Only). (iii)Personal Guarantee Of Mr. Sathyapalan Poyil, Mr. Jyothish Nambiar, Mr. Opindersingh Baddhan.
Small Industries Development Bank of India	Term Loan	16-10-2019	123.66	9.35%	-	-	11.80	32.03	60 Equal Monthly Instalments of Rs. 2.06 lakhs	(i) All the movable properties of the Borrower pertaining to the project of the borrower as described in this agreement and situated at Plot NO-13, Gaurapada agro vruksh lagwad co-op. soc. ltd., village Gokhiware, Taluka Vasai, District Thane-401208 including, but not limiting to, Its movable, plant, machinery, machinery spares, tools and accessories, office equipment, computers, furniture and fixtures, and all other movable, both present and future (save and except book debts) The major items of which equipment etc. (ii) the borrower shall deposit with SIDBI the duly discharged fixed deposits receipts (FDRs) issued by sidbi for an amount of Rs. 31 lakhs (iii)Personal Guarantee Of Mr. Sathyapalan Poyil, Mr. Jyothish Nambiar, Mr. Opindersingh Baddhan.
Small Industries Development Bank of India	Term Loan	03-11-2023	94.40	8.31%	51.06	62.88	86.52	-	48 Equal Monthly Instalments of Rs. 1.96 lakhs	(i) First charge by way of hypothecation in favour of SIDBI of all equipment, plants, Machinerics and other assets of the Borrower which have been or proposed to be acquired under the project. (ii) the borrower shall deposit with SIDBI the duly discharged fixed deposits receipts (FDRs) issued by sidbi for an amount of Rs. 259.81 lakhs.

OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)  
CIN: U33127MH2008PLC187382

NOTES FORMING PART OF RESTATED FINANCIAL STATEMENTS

I.3(C) TERMS OF LONG TERM BORROWINGS AS RESTATED:

(Rs. In Lakhs)

Name of Lender	Nature of Borrowing	Date of letter of sanction	Amount sanctioned	Rate of Interest	Amount outstanding as on September 30, 2025	Amount Outstanding as on March 31, 2025	Amount Outstanding as on March 31, 2024	Amount Outstanding as on March 31, 2023	Tenor/ Repayment Schedule	Terms and Nature of Security
HDFC Bank Limited	Term Loan	31-10-2022	56.12	8.27%	18.04	25.13	38.12	50.21	48 Equal Monthly Instalments	1.Primary Security:- Hypothecation by way of First Charge on Stocks, Book Debts, Plant and Machinery to secure as a continuing security for the repayment of various facilities to the extent of Rs.1924.13 Lakhs.
HDFC Bank Limited [Closed]	Term Loan	17-09-2022	67.45	8.27%	-	-	20.06	52.04	24 Equal Monthly Instalments	2. Collateral Security: - (i) Equitable Mortgage in respectof immovable properties owned by the below directors which are situated as follows:
HDFC Bank Limited	Term Loan	31-10-2022	152.06	8.27%	48.71	67.88	102.96	135.60	48 Equal Monthly Instalments	a) SHEETAL INDUSTRIAL COMPLEX NO.2, UNIT NO-1,2 AND 3, Ground Floor, GOKHIVARE Road, Palghar (Survey Number: 234,236,237; Plot Number: 14,15,16,17) OWNER: 1. Mr.Opindersingh Bachattarsingh Baddhan 2.Mrs Meena Opinder Singh Badhan. 3r. Gagandeep Opinder Singh Baddhan
HDFC Bank Limited	Term Loan	31-10-2022	23.98	8.27%	7.67	10.69	16.22	21.36	48 Equal Monthly Instalments	b) BLUE CHIP NO.5 INDUSTRIAL ESTATE, GALA NO -2 AND 8, Ground Floor, VALIV Road, Palghar (Survey Number: 234,236,237; Plot Number: 14,15,16,17). Survey Number: 86; HISSA NUMBER: 6/1,6/2)
HDFC Bank Limited	Term Loan	31-10-2022	39.81	8.27%	12.74	17.75	26.92	35.46	48 Equal Monthly Instalments	OWNER: 1. Mr.Opindersingh Bachattarsingh Baddhan 2. Mrs Meena Opinder Singh Badhan.
HDFC Bank Limited	Term Loan	31-10-2022	34.71	8.27%	11.12	15.49	23.50	30.95	48 Equal Monthly Instalments	c) BLUE CHIP NO.5 INDUSTRIAL ESTATE, GALA NO - 4 AND 6, Ground Floor, VALIV Road, Palghar (Survey Number: 234,236,237; Plot Number: 14,15,16,17; Survey Number: 86; HISSA NUMBER: 6/1,6/2 ; Survey Number: 86 ; HISSA NUMBER: 6/1,6/2 ; ) OWNER: 1. Mr.Opindersingh Bachattarsingh Baddhan
HDFC Bank Limited	Term Loan	31-10-2022	750.00	8.27%	373.17	449.62	588.14	718.22	60 Equal Monthly Instalments	d) BLUE CHIP NO.5 INDUSTRIAL ESTATE, GALA NO-5, Ground Floor, VALIV Road, Palghar (Survey Number: 234,236,237; Plot Number: 14,15,16,17,; Survey Number: 86; HISSA NUMBER: 6/1,6/2,; Survey Number: 86 ; HISSA NUMBER: 6/1,6/2 ; Survey Number: 86 ; HISSA NUMBER: 6/1,6/2) OWNER: Mrs Meena Opinder Singh Badhan.  (ii) Personal Guarantee Of Mr.Sathyapalan Ayadathil Poyil, Mr. Jyothish Rajamohanam Nambiar, Mr. Opindersingh Bachattarsingh Baddhan, Mr. Gagandeep Opinder Singh Baddhan and Mrs Meena Opinder Singh Badhan.
HDFC Bank Limited	Bill Discounting	31-10-2022	200.00	8.75%	-	-	-	-	NIL	Non-Fund Based facility which will be secured against the Bill Discounting availed by the Company, if any.
HDFC Bank Limited	Term Loan	07-08-2025	3,750.00	-	-	-	-	-	72 Equal Monthly Instalments	Primary Security:- 1) Hypothecation by way of First Charge on Stocks, Book Debts, Plant and Machinery to secure as a continuing security for the repayment of Various Facilities Rs.1924.13 Lakhs, together with the facility of Term Loan of Rs.3750 Lakhs, the overall secured facilities now stands up to Rs.5674.13 Lakhs along with all interest, charges, expenses, and other moneys due and payable by the Company to the Bank.  2) Simple Mortgage of its immovable property situated at Poman, Vasai, Palghar, as security for repayment of the credit facility of Rs.3750 Lakhs with all interest, additional interest, costs, expenses, charges, commissions and all other moneys payable to the Mortgagee Bank.  Collateral Security:- Collateral Security:- . Personal Guarantee Of Mr.Sathyapalan Ayadathil Poyil , Mr. Jyothish Rajamohanam Nambiar, Mr. Opindersingh Bachattarsingh Baddhan, Mr. Gagandeep Opinder Singh Baddhan and Mrs Meena Opinder Singh Badhan.

OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)  
CIN: U33127MH2008PLC187382

NOTES FORMING PART OF RESTATED FINANCIAL STATEMENTS

I.3(C) TERMS OF LONG TERM BORROWINGS AS RESTATED:

(Rs. In Lakhs)

Name of Lender	Nature of Borrowing	Date of letter of sanction	Amount sanctioned	Rate of Interest	Amount outstanding as on September 30, 2025	Amount Outstanding as on March 31, 2025	Amount Outstanding as on March 31, 2024	Amount Outstanding as on March 31, 2023	Tenor/ Repayment Schedule	Terms and Nature of Security
HDFC Bank Limited	Term Loan for Vehicle	29-09-2020	17.34	8.50%	0.35	2.42	6.30	9.87	60 Equal Monthly Instalments	The Company hypothecates to and charges in favour of the Bank by way of first and exclusive charge of the Vehicle described Loan Agreement as security for the repayment / payment by the company of the loan granted or to be granted to the Company by the Bank together with all fees, interest, costs and expenses incurred / to be incurred by the Bank and all other monies payable or to become payable by the Company to the Bank.
HDFC Bank Limited	Term Loan for Vehicle	14-07-2022	19.00	8.20%	7.50	9.45	13.12	16.51	60 Equal Monthly Instalments	
HDFC Bank Limited	Term Loan for Vehicle	27-07-2022	19.84	8.25%	8.18	10.20	14.01	18.07	60 Equal Monthly Instalments	
HDFC Bank Limited [Closed]	Term Loan for Vehicle	24-06-2020	35.00	8.25%	-	2.79	10.74	18.07	60 Equal Monthly Instalments	
HDFC Bank Limited	Term Loan for Vehicle	29-06-2022	9.35	9.50%	3.87	4.83	12.67	8.31	60 Equal Monthly Instalments	
HDFC Bank Limited	Term Loan for Vehicle	19-05-2025	9.52	9.50%	8.81	-	-	-	60 Equal Monthly Instalments	
Bank of Baroda	Term Loan for Vehicle	29-08-2022	37.00	8.90%	16.07	19.75	26.49	32.65	60 Equal Monthly Instalments	The Company hypothecates to and charges in favour of the Bank by way of first and exclusive charge of the Vehicle described Loan Agreement as security for the repayment / payment by the company of the loan granted or to be granted to the Company by the Bank together with all fees, interest, costs and expenses incurred / to be incurred by the Bank and all other monies payable or to become payable by the Company to the Bank.
BAJAJ FINANCE Ltd	Term Loan	06-02-2025	230.00	9.25%(Present 8.75+Spread 0.5% p.a.	209.96	158.00	-	-	60 Equal Monthly Instalments	(i) Exclusive charge on the Machines purchased from the funds of BFL. (ii) Corporate Guarantee of OM GALAXY LIMITED in favor of Bajaj Finance against term loan of Rs 230 lakhs provided to the OMG AUTO MOULD PRIVATE LIMITED (Subsidiary Company). (iii) Personal Guarantee Of Mr. Sathyapalan Poyil, Mr. Jyothish Nambiar, Mr. Opindersingh Baddhan, Mr. Nandakumar & Mr. Gagandeepsingh Bandhan
Small Industries Development Bank of India	Term Loan	13-11-2020	47.44	9.06%	2.35	7.10	16.59	26.21	59 Equal Monthly Instalments of Rs. 0.79 lakhs & Last Instalment of Rs. 0.77 Lakhs	(i) Loan has been taken against hypothecation of Machinery and earmark of Fixed Deposit. (ii) Corporate Guarantee of OM GALAXY LIMITED in favor of Sidbi against term loan of Rs 47.44 laes provided to the OMG AUTO MOULD PRIVATE LIMITED (Subsidiary Company). (iii) Personal Guarantee Of Mr. Sathyapalan Poyil, Mr. Jyothish Nambiar, Mr. Opindersingh Baddhan, Mr. Nandakumar & Mr. Gagandeepsingh Bandhan.

OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF RESTATED FINANCIAL STATEMENTS

**I.3(C) TERMS OF LONG TERM BORROWINGS AS RESTATED:**

(Rs. In Lakhs)

Name of Lender	Nature of Borrowing	Date of letter of sanction	Amount sanctioned	Rate of Interest	Amount outstanding as on September 30, 2025	Amount Outstanding as on March 31, 2025	Amount Outstanding as on March 31, 2024	Amount Outstanding as on March 31, 2023	Tenor/ Repayment Schedule	Terms and Nature of Security
Small Industries Development Bank of India	Term Loan	06-02-2022	264.32	9.00%	83.36	111.20	166.88	222.57	56 Equal Monthly Instalments of Rs. 4.64 lakhs & Last 4 Instalment of Rs. 4.48 lakhs	(i) Loan has been taken against hypothecation of Machinery and earmark of Fixed Deposit. (ii) Corporate Guarantee of OM GALAXY LIMITED in favor of sidbi against term loan of Rs. 264.32 lakhs provided to the OMG AUTO MOULD PRIVATE LIMITED (Subsidiary Company). (iii) Personal Guarantee Of Mr. Sathyapalan Poyil, Mr. Jyothish Nambiar, Mr. Opindersingh Baddhan, Mr. Nandakumar & Mr. Gagandeepsingh Bandhan (iv) Extension of lien over FDR of 79.30 lakh (v) Extension of lien over FDR of 11.86 lakh.
Small Industries Development Bank of India	Term Loan	06-12-2023	56.95	9.00%	21.87	28.47	44.74	-	41 Equal Monthly Instalments & Last 19 Instalments of 1.35 Lakhs	(i) all the assets which have been charged by the borrower in favour of SIDBI vide deed of hypothecation dated 18/12/2020, 14/06/2022 for securing the earlier financial assistance(s) of Rs. 47.44 lakh, Rs. 264.32 lakh. (ii) Corporate Guarantee of OM GALAXY LIMITED in favor of sidbi against term loan of Rs 56.95 laes provided to the OMG AUTO MOULD PRIVATE LIMITED (Subsidiary Company).
Small Industries Development Bank of India	Term Loan	09-12-2023	93.81	8,31%	54.75	65.67	84.43	-	60 Equal Monthly Instalments of Rs. 1.56 lakhs	(i) all the assets which have been charged by the borrower in favour of SIDBI vide deed of hypothecation dated 18/12/2020, 14/06/2022, 20/06/2023 for securing the earlier financial assistance(s) of Rs. 47.44 lakh, Rs. 264.32 lakh, R. 56.95 lakh. (ii) Corporate Guarantee of OM GALAXY LIMITED in favor of sidbi against term loan of Rs 93.81 laes provided to the OMG AUTO MOULD PRIVATE LIMITED (Subsidiary Company).
Small Industries Development Bank of India	Term Loan	11-08-2024	196.03	8.80%	157.75	178.03	-	-	59 Equal Monthly Instalments of Rs. 3.38 Lakhs	(i) all the assets which have been charged by the borrower in favour of SIDBI vide deed of hypothecation dated 18/12/2020, 14/06/2022, 20/06/2023, 21/09/2023, for securing the earlier financial assistance(s) of Rs. 47.44 lakh, Rs. 264.32 lakh, R. 56.95 lakh, Rs. 93.81 lakh (ii) Corporate Guarantee of OM GALAXY LIMITED in favor of sidbi against term loan of Rs 196.03 laes provided to the OMG AUTO MOULD PRIVATE LIMITED (Subsidiary Company).
Opindersingh Bachattarsingh Baddhan	Loan from directors	04-04-2023	500.00	8.00%	226.44	249.55	470.19	431.10	8 years	The Loan shall be utilized by the Company for the business purpose, including working capital requirements, operational expenses, or any other lawful purpose permitted under the Companies Act, 2013. i. The Loan shall be unsecured, and no charge, lien, pledge, or encumbrance shall be created on the assets of the Company in favour of the Lender. ii. The Rate of Interest shall be 8% p.a. iii. The loan shall be repayable after completion of 9 years from the date of agreement, except in case of any prepayment suo moto by the company.

OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)  
CIN: U33127MH2008PLC187382

**NOTES FORMING PART OF RESTATED FINANCIAL STATEMENTS**

**I.3(C) TERMS OF LONG TERM BORROWINGS AS RESTATED:**

(Rs. In Lakhs)

Name of Lender	Nature of Borrowing	Date of letter of sanction	Amount sanctioned	Rate of Interest	Amount outstanding as on September 30, 2025	Amount Outstanding as on March 31, 2025	Amount Outstanding as on March 31, 2024	Amount Outstanding as on March 31, 2023	Tenor/ Repayment Schedule	Terms and Nature of Security
Jyothish Rajamohanan Nambiar	Loan from directors	04-04-2023	150.00	0.00%	1.00	2.69	2.69	1.25	8 years	The Loan shall be utilized by the Company for the business purpose, including working capital requirements, operational expenses, or any other lawful purpose permitted under the Companies Act, 2013. i. The Loan shall be unsecured, and no charge, lien, pledge, or encumbrance shall be created on the assets of the Company in favour of the Lender. ii. The Rate of Interest shall be Nil. iii. The loan shall be repayable after completion of 9 years from the date of agreement, except in case of any prepayment suo moto by the company.
Sathyapalan Ayadathil Poyil		04-04-2023	150.00	0.00%	13.47	24.56	32.06	0.15	8 years	
Gagandeep Opinder Singh Baddhan		04-04-2023	100.00	0.00%	2.32	2.32	2.18	2.18	8 years	
Nanda Kumar Puthiya Veettil		04-04-2023	10.00	0.00%	4.31	4.31	2.20	0.40	8 years	
Jawaharlal Maurya		04-04-2023	10.00	0.00%	1.15	1.15	1.15	1.15	8 years	
Meena Opinder Singh Badhan		04-04-2023	100.00	0.00%	-	0.15	0.15	0.15	8 years	
Kirpal Singh		04-04-2023	10.00	0.00%	1.42	1.42	1.42	1.42	8 years	
Raja Noor Mohammed		04-04-2023	10.00	0.00%	-	-	-	1.15	8 years	

**I.3(D) TERMS OF SHORT TERM BORROWINGS AS RESTATED:**

Name of Lender	Nature of Borrowing	Date of letter of sanction	Amount sanctioned	Rate of Interest	Amount outstanding as on September 30, 2025	Amount Outstanding as on March 31, 2025(in ₹ lakhs)	Amount Outstanding as on March 31, 2024(in ₹ lakhs)	Amount Outstanding as on March 31, 2023(in ₹ lakhs)	Tenor/ Repayment Schedule	Terms and Nature of Security
HDFC Bank Limited	Cash Credit	17-09-2022	800.00	8.75%	381.70	398.10	739.50	494.56	NIL	1.Primary Security:- Hypothecation by way of First Charge on Stocks, Book Debts, Plant and Machinery to secure as a continuing security for the repayment of various facilities to the extent of Rs.1924.13 Lakhs. 2. Collateral Security: - (i) Equitable Mortgage in respect of immovable properties owned by the below directors which are situated as follows: a) SHEETAL INDUSTRIAL COMPLEX NO.2, UNIT NO-1,2 AND 3, Ground Floor, GOKHIVARE Road, Palaghar (Survey Number: 234,236,237; Plot Number: 14,15,16,17) OWNER: 1. Mr.Opindersingh Bachattarsingh Baddhan 2.Mrs Meena Opinder Singh Badhan 3. Mr. Gagandeep Opinder Singh Baddhan b) BLUE CHIP NO.5 INDUSTRIAL ESTATE, GALA NO -2 AND 8, Ground Floor, VALIV Road, Palghar (Survey Number: 234,236,237 ; Plot Number: 14,15,16,17). Survey Number: 86; HISSA NUMBER: 6/1,6/2) OWNER: 1. Mr.Opindersingh Bachattarsingh Baddhan 2. Mrs Meena Opinder Singh Badhan. c) BLUE CHIP NO.5 INDUSTRIAL ESTATE, GALA NO - 4 AND 6, Ground Floor, VALIV Road, Palghar (Survey Number: 234,236,237; Plot Number: 14,15,16,17; Survey Number: 86; HISSA NUMBER: 6/1,6/2 ; Survey Number: 86 ; HISSA NUMBER: 6/1,6/2 ; ) OWNER: 1. Mr.Opindersingh Bachattarsingh Baddhan d) BLUE CHIP NO.5 INDUSTRIAL ESTATE, GALA NO-5, Ground Floor, VALIV Road, Palghar (Survey Number: 234,236,237; Plot Number: 14,15,16,17; Survey Number: 86; HISSA NUMBER: 6/1,6/2; Survey Number: 86 ; HISSA NUMBER: 6/1,6/2 ; Survey Number: 86 ; HISSA NUMBER: 6/1,6/2) OWNER: Mrs Meena Opinder Singh Badhan. (ii) Personal Guarantee Of Mr.Sathyapalan Ayadathil Poyil, Mr. Jyothish Rajamohanan Nambiar, Mr. Opindersingh Bachattarsingh Baddhan, Mr. Gagandeep Opinder Singh Baddhan and Mrs Meena Opinder Singh Badhan.
HDFC Bank Limited	Bankover draft	18-02-2020	347.00	8.75%	327.84	160.29	352.29	284.84	NIL	Primary Security- Fixed Deposit lien marked with HDFC Bank.
HDFC Bank Limited	Credit Cards	01-04-2022	100.00	0%	21.21	2.09	6.29	2.25	NIL	Not Applicable since Unsecured.

OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)						
CIN: U33127MH2008PLC187382						
NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS						
1.7 (A). Trade Payables Ageing Schedule						(Rs. In Lakhs)
Particulars	Outstanding for following periods from due date of payment					
	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	446.92	1,513.45	2.35	-	-	1,962.72
(ii) Others	404.02	621.21	42.71	8.22	6.32	1,082.48
(iii) Disputed - MSME	-	-	-	-	-	-
(iii) Disputed - Others	-	-	-	-	-	-
<b>Total (As at September 30 2025)</b>	<b>850.94</b>	<b>2,134.66</b>	<b>45.06</b>	<b>8.22</b>	<b>6.32</b>	<b>3,045.20</b>
(i) MSME	493.77	1,331.66	-	-	-	1,825.43
(ii) Others	452.11	537.06	43.82	9.68	2.20	1,044.88
(iii) Disputed - MSME	-	-	-	-	-	-
(iii) Disputed - Others	-	-	-	-	-	-
<b>Total (As at March 31 2025)</b>	<b>945.88</b>	<b>1,868.72</b>	<b>43.82</b>	<b>9.68</b>	<b>2.20</b>	<b>2,870.31</b>
(i) MSME	461.86	1,306.42	-	-	-	1,768.28
(ii) Others	245.61	216.77	11.82	2.57	-	476.77
(iii) Disputed - MSME	-	-	-	-	-	-
(iii) Disputed - Others	-	-	-	-	-	-
<b>Total (As at March 31 2024)</b>	<b>707.47</b>	<b>1,523.19</b>	<b>11.82</b>	<b>2.57</b>	<b>-</b>	<b>2,245.05</b>
(i) MSME	794.59	1,360.77	-	-	-	2,155.36
(ii) Others	254.15	270.32	5.08	0.23	-	529.78
(iii) Disputed - MSME	-	-	-	-	-	-
(iii) Disputed - Others	-	-	-	-	-	-
<b>Total (As at March 31 2023)</b>	<b>1,048.74</b>	<b>1,631.09</b>	<b>5.08</b>	<b>0.23</b>	<b>-</b>	<b>2,685.14</b>
1.7(B): There are no unbilled dues as on the respective period / year ended.						

OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)

CIN: U33127MH2008PLC187382

**NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS**

**I.10 : Restated Statement of Property Plant and Equipments & Intangible Assets**

For The Half Year Ended 30th September 2025

(Rs. In Lakhs)

Particulars	GROSS BLOCK				DEPRECIATION / AMORTISATION			NET BLOCK		
	As on 01.04.2025	Additions	Disposals	As on 30.09.2025	As on 01.04.2025	For The Half Year	Adjustment	As on 30.09.2025	As on 30.09.2025	As on 31.03.2025
<b>Property Plant &amp; Equipments</b>										
Land	690.84	-	-	690.84	-	-	-	-	690.84	690.84
Factory Buildings	201.51	-	-	201.51	65.24	6.47	-	71.71	129.79	136.27
Vehicles	208.47	7.22	-	215.69	167.67	6.76	-	174.42	41.27	40.80
Plant & Machinery	5,139.96	373.65	-	5,513.61	2,582.47	234.82	-	2,817.29	2,696.32	2,557.50
Office Equipments	494.65	5.76	-	500.41	138.80	41.49	-	180.29	320.12	355.85
Computers & Servers	68.13	25.46	-	93.59	57.68	6.08	-	63.77	29.82	10.45
Furniture & Fixtures	84.59	6.66	-	91.25	52.14	4.46	-	56.60	34.65	32.45
Mould & Dies	808.39	-	-	808.39	2.98	46.01	-	48.99	759.40	805.41
<b>Subtotal</b>	<b>7,696.53</b>	<b>418.75</b>	<b>-</b>	<b>8,115.28</b>	<b>3,066.97</b>	<b>346.09</b>	<b>-</b>	<b>3,413.06</b>	<b>4,702.22</b>	<b>4,629.57</b>
<b>Intangible Assets</b>										
Softwares	180.20	27.02	-	207.22	129.54	11.78	-	141.32	65.89	50.65
<b>Subtotal</b>	<b>180.20</b>	<b>27.02</b>	<b>-</b>	<b>207.22</b>	<b>129.54</b>	<b>11.78</b>	<b>-</b>	<b>141.32</b>	<b>65.89</b>	<b>50.65</b>
<b>Total</b>	<b>7,876.73</b>	<b>445.77</b>	<b>-</b>	<b>8,322.50</b>	<b>3,196.51</b>	<b>357.87</b>	<b>-</b>	<b>3,554.39</b>	<b>4,768.11</b>	<b>4,680.22</b>

**Note 1:** Refer Significant Accounting Policies on Property, Plant & Equipments and Intangible Assets for all Assets including Self Generated Fixed Assets.

**Note 2:** Refer Note I.3(B) on 'Terms of Borrowings' and Annexure IX on 'Statement of Indebtness' for the details related to hypothecation and mortgage of Assets.

OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)

CIN: U33127MH2008PLC187382

**NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS**

**I.10 : Restated Statement of Property Plant and Equipments & Intangible Assets**

**FOR THE YEAR ENDED 31st MARCH 2025**

**(Rs. In Lakhs)**

Particulars	GROSS BLOCK			DEPRECIATION / AMORTISATION			NET BLOCK		
	As on 01.04.2024	Additions	Disposals	As on 31.03.2025	As on 01.04.2024	For The Year	Adjustment	As on 31.03.2025	As on 31.03.2024
<b>Property Plant &amp; Equipments</b>									
Land	690.84	-	-	690.84	-	-	-	690.84	690.84
Factory Buildings	140.00	61.51	-	201.51	51.84	13.40	-	65.24	136.27
Vehicles	207.19	1.28	-	208.47	150.07	17.59	-	167.67	40.80
Plant & Machinery	4,778.14	412.82	51.00	5,139.96	2,117.26	496.46	31.26	2,582.47	2,557.50
Office Equipments	255.71	238.94	-	494.65	73.06	65.74	-	138.80	355.85
Computers & Servers	57.91	10.22	-	68.13	48.08	9.61	-	57.68	10.45
Furniture & Fixtures	77.95	6.65	-	84.59	42.58	9.55	-	52.14	32.45
Mould & Dies	-	808.39	-	808.39	-	2.98	-	2.98	805.41
<b>Subtotal</b>	<b>6,207.74</b>	<b>1,539.80</b>	<b>51.00</b>	<b>7,696.53</b>	<b>2,482.89</b>	<b>615.33</b>	<b>31.26</b>	<b>3,066.97</b>	<b>4,629.57</b>
<b>Intangible Assets</b>									
Softwares	151.52	28.67	-	180.20	108.41	21.14	-	129.54	50.65
<b>Subtotal</b>	<b>151.52</b>	<b>28.67</b>	<b>-</b>	<b>180.20</b>	<b>108.41</b>	<b>21.14</b>	<b>-</b>	<b>129.54</b>	<b>50.65</b>
<b>Total</b>	<b>6,359.26</b>	<b>1,568.47</b>	<b>51.00</b>	<b>7,876.73</b>	<b>2,591.30</b>	<b>636.47</b>	<b>31.26</b>	<b>3,196.51</b>	<b>4,680.22</b>

**Note 1:** Refer Significant Accounting Policies on Property, Plant & Equipments and Intangible Assets for all Assets including Self Generated Fixed Assets.

**Note 2:** Refer Note I.3(B) on 'Terms of Borrowings' and Annexure IX on 'Statement of Indebtness' for the details related to hypothecation and mortgage of Assets.

OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)

CIN: U33127MH2008PLC187382

**NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS**

**I.10 : Restated Statement of Property Plant and Equipments & Intangible Assets**

**FOR THE YEAR ENDED 31st MARCH 2024**

**(Rs. In Lakhs)**

Particulars	GROSS BLOCK			DEPRECIATION / AMORTISATION				NET BLOCK		
	As on 01.04.2023	Additions	Disposals	As on 31.03.2024	As on 01.04.2023	For The Year	Adjustment	As on 31.03.2024	As on 31.03.2023	
<b>Property Plant &amp; Equipments</b>										
Land	690.84	-	-	690.84	-	-	-	-	690.84	690.84
Factory Buildings	140.00	-	-	140.00	42.58	9.26	-	51.84	88.16	97.42
Vehicles	207.19	-	-	207.19	124.44	25.63	-	150.07	57.12	82.75
Plant & Machinery	4,526.50	265.74	14.09	4,778.14	1,554.61	568.60	5.95	2,117.26	2,660.88	2,971.89
Office Equipments	61.14	194.57	-	255.71	35.09	37.97	-	73.06	182.65	26.05
Computers & Servers	50.98	6.93	-	57.91	38.01	10.07	-	48.08	9.83	12.97
Furniture & Fixtures	62.78	15.17	-	77.95	33.13	9.45	-	42.58	35.37	29.65
<b>Subtotal</b>	<b>5,739.43</b>	<b>482.40</b>	<b>14.09</b>	<b>6,207.74</b>	<b>1,827.85</b>	<b>660.99</b>	<b>5.95</b>	<b>2,482.89</b>	<b>3,724.85</b>	<b>3,911.58</b>
<b>Intangible Assets</b>										
Softwares	125.48	26.04	-	151.52	84.51	23.90	-	108.41	43.11	40.97
<b>Subtotal</b>	<b>125.48</b>	<b>26.04</b>	<b>-</b>	<b>151.52</b>	<b>84.51</b>	<b>23.90</b>	<b>-</b>	<b>108.41</b>	<b>43.11</b>	<b>40.97</b>
<b>Total</b>	<b>5,864.91</b>	<b>508.44</b>	<b>14.09</b>	<b>6,359.26</b>	<b>1,912.36</b>	<b>684.89</b>	<b>5.95</b>	<b>2,591.30</b>	<b>3,767.96</b>	<b>3,952.55</b>

**Note 1:** Refer Note I.3(B) on 'Terms of Borrowings' and Annexure IX on 'Statement of Indebtness' for the details related to hypothecation and mortgage of Assets.

OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)

CIN: U33127MH2008PLC187382

**NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS**

**I.10 : Restated Statement of Property Plant and Equipments & Intangible Assets**

**FOR THE YEAR ENDED 31st MARCH 2023**

**(Rs. In Lakhs)**

Particulars	GROSS BLOCK			DEPRECIATION / AMORTISATION			NET BLOCK		
	As on 01.04.2022	Additions	Disposals	As on 31.03.2023	As on 01.04.2022	For The Year	Adjustment	As on 31.03.2023	As on 31.03.2022
<b>Property Plant &amp; Equipments</b>									
Land	510.73	180.11	-	690.84	-	-	-	690.84	510.73
Factory Buildings	140.00	-	-	140.00	32.35	10.23	-	42.58	97.42
Vehicles	139.59	67.60	-	207.19	97.51	26.93	-	124.44	82.75
Plant & Machinery	3,098.26	1,428.23	-	4,526.50	1,019.49	535.12	-	1,554.61	2,971.89
Office Equipments	36.65	24.49	-	61.14	25.03	10.06	-	35.09	26.05
Computers & Servers	37.88	13.11	-	50.98	25.49	12.51	-	38.01	12.97
Furniture & Fixtures	42.73	20.05	-	62.78	26.31	6.82	-	33.13	29.65
<b>Subtotal</b>	<b>4,005.83</b>	<b>1,733.59</b>	<b>-</b>	<b>5,739.43</b>	<b>1,226.19</b>	<b>601.66</b>	<b>-</b>	<b>1,827.85</b>	<b>3,911.58</b>
<b>Intangible Assets</b>									
Softwares	91.00	34.48	-	125.48	63.65	20.86	-	84.51	40.97
<b>Subtotal</b>	<b>91.00</b>	<b>34.48</b>	<b>-</b>	<b>125.48</b>	<b>63.65</b>	<b>20.86</b>	<b>-</b>	<b>84.51</b>	<b>40.97</b>
<b>Total</b>	<b>4,096.83</b>	<b>1,768.07</b>	<b>-</b>	<b>5,864.91</b>	<b>1,289.84</b>	<b>622.52</b>	<b>-</b>	<b>1,912.36</b>	<b>3,952.55</b>

**Note 1:** Refer Note I.3(B) on 'Terms of Borrowings' and Annexure IX on 'Statement of Indebtness' for the details related to hypothecation and mortgage of Assets.

OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)

CIN: U33127MH2008PLC187382

**NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS**

**L10 : Restated Statement of Capital Work in Progress ('CWIP')**

(Rs. In Lakhs)

Capital WIP as on 30th September 2025:

Particulars	Land		Plant & Machinery		Factory Building		Total	
	As at 30th September 2025	As at 31st March 2025	As at 30th September 2025	As at 31st March 2025	As at 30th September 2025	As at 31st March 2025	As at 30th September 2025	As at 31st March 2025
Opening Balance	60.24	-	-	-	-	-	60.24	-
Add: Addition during the year/period	12.15	60.24	370.48	-	392.09	-	774.72	60.24
Less: Capitalised during the year/period	-	-	-	-	-	-	-	-
<b>Closing Balance</b>	<b>72.39</b>	<b>60.24</b>	<b>370.48</b>	<b>-</b>	<b>392.09</b>	<b>-</b>	<b>834.96</b>	<b>60.24</b>

Capital WIP Ageing Schedule as on 30th September 2025:

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
<b>Projects in progress:</b>					
Land	72.03	0.36	-	-	72.39
Plant & Machinery	370.48	-	-	-	370.48
Factory Building	392.09	-	-	-	392.09
	<b>834.60</b>	<b>0.36</b>	<b>-</b>	<b>-</b>	<b>834.96</b>
<b>Projects temporarily suspended</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>834.60</b>	<b>0.36</b>	<b>-</b>	<b>-</b>	<b>834.96</b>

Note: All projects under Capital WIP are in progress. None of the projects are suspended by any reason.

OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)

CIN: U33127MH2008PLC187382

**NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS**

**I.10 : Restated Statement of Capital Work in Progress ('CWIP')**

(Rs. In Lakhs)

**Capital WIP as on 31st March 2025**

Particulars	Land	31st March 2024	Total	31st March 2024
	As at 31st March 2025		As at 31st March 2025	
Opening Balance	-	-	-	-
Add: Addition during the year	60.24	-	60.24	-
Less: Capitalised during the year	-	-	-	-
<b>Closing Balance</b>	<b>60.24</b>	<b>-</b>	<b>60.24</b>	<b>-</b>

**Capital WIP Ageing Schedule as on 31st March 2025**

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
<b>Projects in progress:</b>					
Land	60.24	-	-	-	60.24
<b>Projects temporarily suspended</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>60.24</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60.24</b>

I.10 (A): The Capital WIP as on 31st March 2024 and 31st March 2023 was Nil.

I.10 (B): There is no capital work in progress whose completion is overdue or has exceeded its cost compared to its original plan at the end of each of the reporting period year above.

OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)				
CIN: U33127MH2008PLC187382				
NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS				
(Rs. In Lakhs)				
PARTICULARS	As at 30th September 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March, 2023
<b>I.11 : Restated Statement of Non-Current Investments</b>				
Investment in Unquoted Equity shares	-	-	-	-
<b>Total (Non-Current Investments)</b>	-	-	-	-
<b>I.12 : Restated Statement of Other Non-Current Assets</b>				
Security Deposits	37.96	74.25	40.77	39.71
Advance Paid for Capital Goods	781.38	261.91	29.44	112.73
MAT Credit Entitlement	-	-	-	7.90
Fixed Deposits	323.88	373.89	405.51	306.06
<b>Total (Other Non-Current Assets)</b>	<b>1,143.22</b>	<b>710.05</b>	<b>475.72</b>	<b>466.40</b>
Note I.12 (A): The Fixed Deposits are lien marked against Long Term Borrowings.				
<b>I.13 : Restated Statement of Inventories</b>				
Raw Materials	882.00	642.69	526.72	458.80
Work in Progress	3,047.77	1,735.72	1,309.31	1,327.60
Finished Goods	1,166.50	980.93	770.90	670.49
<b>Total (Inventories)</b>	<b>5,096.27</b>	<b>3,359.34</b>	<b>2,606.93</b>	<b>2,456.89</b>
Note: There is no Stock in Transit as on the Balance sheet date.				
<b>I.14 : Restated Statement of Trade Receivables</b>				
<b>Considered Good</b>				
Undisputed trade receivables	2,517.94	4,192.58	4,155.61	2,552.95
Disputed trade receivables	-	-	-	-
<b>Considered doubtful</b>				
Undisputed trade receivables	-	-	-	-
Disputed trade receivables	-	-	-	-
Others	-	-	-	-
	<b>2,517.94</b>	<b>4,192.58</b>	<b>4,155.61</b>	<b>2,552.95</b>
Less : Provision for Doubtful Debts	-	-	-	-
<b>Total (Trade Receivables)</b>	<b>2,517.94</b>	<b>4,192.58</b>	<b>4,155.61</b>	<b>2,552.95</b>
Trade Receivable Ageing is attached as Note I.14 (A). Refer Not No-II.16 For Dues & Loan From Directors & Other Related Party				
PARTICULARS	As at 30th September 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March, 2023
<b>I.15 : Restated Statement of Cash and Bank Balances</b>				
<b>Cash and Cash Equivalents</b>				
Cash-in-hand	30.17	26.09	5.92	8.42
<b>Balances with Bank</b>				
In Current accounts	77.35	44.08	47.71	17.56
<b>Other Bank Balances</b>				
Fixed Deposits with Original Maturity more than 3 months	464.59	503.72	474.70	417.02
<b>Total (Cash and Cash Equivalents)</b>	<b>572.11</b>	<b>573.89</b>	<b>528.33</b>	<b>443.00</b>
Note I.15 (A): The Fixed Deposits are lien marked against Over draft Facilities classified under Short Term Borrowings.				
<b>I.16 : Restated Statement of Short-Term Loans and Advances</b>				
Advance Paid to Suppliers	682.75	588.96	114.82	360.39
Advances Given to Staff	78.18	69.75	43.17	46.26
<b>Other Unsecured Loans and Advances</b>				
Loans and Advances given to Related Parties	-	-	-	-
<b>Balance With Revenue Authorities</b>				
Indirect Taxes	105.29	-	3.55	63.54
<b>Total (Short-Term Loans and Advances)</b>	<b>866.21</b>	<b>658.71</b>	<b>161.54</b>	<b>470.19</b>
<b>I.17 : Restated Statement of Other Current Assets</b>				
Prepaid Expenses	0.94	0.94	6.38	1.49
Accrued FD Interest	62.63	45.00	46.93	29.17
IPO Related Expenses	34.50	-	-	-
<b>Total (Other Current Assets)</b>	<b>98.07</b>	<b>45.94</b>	<b>53.31</b>	<b>30.66</b>

**1.14 (A): Restated Trade Receivable Ageing**

Particulars	Outstanding for following periods from due date of payment						TOTAL
	Not Due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables- considered good	344.96	746.46	435.34	570.47	419.32	1.39	2,517.94
(ii) Undisputed Trade receivables- considered doubtful	-	-	-	-	-	-	-
(iii) Disputed Trade receivables- considered good	-	-	-	-	-	-	-
(iv) Disputed Trade receivables- considered doubtful	-	-	-	-	-	-	-
<b>Total (As at September 30 2025)</b>	<b>344.96</b>	<b>746.46</b>	<b>435.34</b>	<b>570.47</b>	<b>419.32</b>	<b>1.39</b>	<b>2,517.94</b>
(i) Undisputed Trade receivables- considered good	2,658.90	380.65	21.72	1,129.72	1.31	0.28	4,192.58
(ii) Undisputed Trade receivables- considered doubtful	-	-	-	-	-	-	-
(iii) Disputed Trade receivables- considered good	-	-	-	-	-	-	-
(iv) Disputed Trade receivables- considered doubtful	-	-	-	-	-	-	-
<b>Total (As at March 31 2025)</b>	<b>2,658.90</b>	<b>380.65</b>	<b>21.72</b>	<b>1,129.72</b>	<b>1.31</b>	<b>0.28</b>	<b>4,192.58</b>
(i) Undisputed Trade receivables- considered good	1,833.49	825.77	1,408.58	83.26	2.97	1.54	4,155.61
(ii) Undisputed Trade receivables- considered doubtful	-	-	-	-	-	-	-
(iii) Disputed Trade receivables- considered good	-	-	-	-	-	-	-
(iv) Disputed Trade receivables- considered doubtful	-	-	-	-	-	-	-
<b>Total (As at March 31 2024)</b>	<b>1,833.49</b>	<b>825.77</b>	<b>1,408.58</b>	<b>83.26</b>	<b>2.97</b>	<b>1.54</b>	<b>4,155.61</b>
(i) Undisputed Trade receivables- considered good	1,793.46	350.71	395.64	9.33	2.50	1.32	2,552.95
(ii) Undisputed Trade receivables- considered doubtful	-	-	-	-	-	-	-
(iii) Disputed Trade receivables- considered good	-	-	-	-	-	-	-
(iv) Disputed Trade receivables- considered doubtful	-	-	-	-	-	-	-
<b>Total (As at March 31 2023)</b>	<b>1,793.46</b>	<b>350.71</b>	<b>395.64</b>	<b>9.33</b>	<b>2.50</b>	<b>1.32</b>	<b>2,552.95</b>

1.14(B): There are no unbilled dues as on the respective period / year ended.

OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

(Rs. In Lakhs)

PARTICULARS	For the period ended 30th September 2025	For the year ended 31st March 2025	For the year ended 31st March 2024	For the year ended 31st March 2023
<b>II.1 : Restated Statement of Revenue From Operations</b>				
<b>A. Sale of Products:</b>				
Domestic sales	3,924.22	9,825.59	9,166.56	8,370.90
Export sales	418.55	1,152.04	969.76	1,304.81
<b>B. Sale of Services</b>	192.57	288.49	319.36	354.18
<b>Total (Revenue From Operations)</b>	<b>4,535.34</b>	<b>11,266.12</b>	<b>10,455.68</b>	<b>10,029.89</b>
<b>II.2 : Restated Statement of Other Income</b>				
Foreign Exchange Gain	5.84	-	0.34	-
Sundry Balances Written Back	1.77	12.56	-	3.97
Profit / (Loss) on Sale of Fixed assets	-	9.72	-	-
Other Income	19.62	24.36	55.78	27.53
<b>Total (Other Income)</b>	<b>27.23</b>	<b>46.64</b>	<b>56.12</b>	<b>31.50</b>
<b>II.3 : Restated Statement of Cost Of Materials Consumed</b>				
Opening Stock	642.69	526.72	458.80	469.75
Add: Purchases	2,933.32	5,057.07	4,621.68	5,787.21
	<b>3,576.01</b>	<b>5,583.79</b>	<b>5,080.48</b>	<b>6,256.96</b>
Less: Closing Stock	(882.00)	(642.69)	(526.72)	(458.80)
<b>Total (Cost Of Materials Consumed)</b>	<b>2,694.01</b>	<b>4,941.10</b>	<b>4,553.76</b>	<b>5,798.16</b>
<b>II.4 : Restated Statement of Changes in inventories of Finished Goods and Work-In-Progress</b>				
Opening Stock of Finished Goods	980.93	770.90	670.49	216.27
Opening Stock of work-in-progress	1,735.72	1,309.31	1,327.60	428.13
Closing Stock of Finished Goods	(1,166.50)	(980.93)	(770.90)	(670.49)
Closing Stock of work-in-progress	(3,047.77)	(1,735.72)	(1,309.31)	(1,327.60)
<b>Changes in Inventories</b>	<b>(1,497.62)</b>	<b>(636.44)</b>	<b>(82.12)</b>	<b>(1,353.69)</b>
<b>II.5 : Restated Statement of Employee Benefits Expense</b>				
Salaries and Wages-Indirect	74.15	73.67	74.20	68.62
Salary & Wages - Direct	1,072.56	1,727.56	1,510.98	1,219.54
Leave Salary	1.93	66.48	30.14	1.25
Contribution to Provident and Other Funds	19.47	32.55	34.28	34.32
Staff Welfare Expenses	22.72	48.25	41.92	41.02
Directors' Remuneration	137.05	253.00	246.75	230.87
Gratuity Expenses	25.50	36.11	20.42	65.70
		-		
<b>Total (Employee Benefits Expense)</b>	<b>1,353.38</b>	<b>2,237.62</b>	<b>1,958.69</b>	<b>1,661.32</b>
<b>II.6 (A): Restated Statement of Finance Costs</b>				
Interest on borrowing Cost	97.39	170.48	208.11	171.08
Interest on TDS	-	3.49	0.16	0.07
Bank Charges	15.52	15.86	21.99	13.24
<b>Total (Finance Costs)</b>	<b>112.91</b>	<b>189.83</b>	<b>230.26</b>	<b>184.39</b>
<b>II.6 (B): Restated Statement of Finance Incomes</b>				
<b>Interest income on:*</b>				
Fixed Deposits with bank	19.09	51.30	50.63	37.85
On Staff Loan	1.40	3.74	5.99	3.10
<b>Total (Finance Income)</b>	<b>20.49</b>	<b>55.04</b>	<b>56.62</b>	<b>40.95</b>
*Interest Income excludes interest on Income Tax Refunds.				

OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

(Rs. In Lakhs)

PARTICULARS	For the period ended 30th September 2025	For the year ended 31st March 2025	For the year ended 31st March 2024	For the year ended 31st March 2023
<b>II.7 : Restated Statement of Other Expenses</b>				
<b><u>Manufacturing Expenses</u></b>				
Factory Rent	86.40	131.94	126.34	91.62
Power & Fuel Expenses	0.36	0.35	0.21	-
Electricity Expenses	176.17	238.06	229.72	188.31
Labour Charges	308.72	767.78	681.47	961.03
Transportation & Freight Charges	2.78	2.01	0.08	0.35
Factory Expenses	21.50	55.41	25.55	41.50
Factory Licenses Fees	-	0.25	0.25	1.36
Loading and unloading expenses	3.90	21.92	38.58	15.14
	<b>599.83</b>	<b>1,217.72</b>	<b>1,102.20</b>	<b>1,299.31</b>
<b><u>Establishment Expenses</u></b>				
Audit Fees [Refer Note II.19 (H)]	6.05	4.81	5.45	4.31
Bad Debts	-	17.78	1.25	8.17
Insurance Expenses	0.43	11.21	12.79	5.69
Communication expenses	0.48	3.90	2.35	1.70
CSR expenses	6.00	33.00	8.50	18.51
Donation expenses	2.09	3.92	-	-
Sundry Balance W/off	-	2.04	0.38	0.07
Travelling Expenses	83.35	153.21	158.11	134.16
Legal & Professional Charges	9.46	59.41	41.72	28.93
Software Expenses	3.94	5.17	6.75	6.85
Office Expenses	3.93	10.22	3.85	1.55
Courier Charges	12.16	20.24	24.98	19.99
Foreign Exchange Loss	-	21.01	-	7.42
Membership & Subscription	1.13	0.23	0.59	0.26
Printing & Stationery	9.60	21.46	15.44	13.64
Rates & Taxes	1.03	7.41	0.64	14.76
Repair & Maintenance	18.20	36.72	30.74	37.82
ROC Fees	0.15	0.84	0.50	2.79
Design Charges	9.09	34.83	0.15	2.82
Festival Expenses	-	0.01	0.27	0.22
Miscellaneous Expenses	18.80	34.42	34.72	20.74
	<b>185.89</b>	<b>481.84</b>	<b>349.18</b>	<b>330.40</b>
<b><u>Selling Expenses</u></b>				
Commission Paid	-	8.96	15.00	-
Foreign Exhibition Expenses	5.60	37.08	83.95	12.92
Advertising & Public Relationship Expenses	-	8.34	2.87	6.15
Business Promotion	30.55	76.44	67.80	120.79
Sales and Distribution	0.19	4.41	0.62	2.35
	<b>36.34</b>	<b>135.23</b>	<b>170.24</b>	<b>142.21</b>
<b>Total (Other Expenses)</b>	<b>822.06</b>	<b>1,834.79</b>	<b>1,621.62</b>	<b>1,771.92</b>

**NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS**

**II.8 : Capitalization of Borrowing Costs:**

- During the half year ended September 30, 2025 the Group has capitalized borrowing cost of Rs. 38.99 lakhs for qualifying Capital Assets under development as per AS 16.
- There was no impact of AS 16 in any other year.

**II.9 : Title deeds of immovable properties not held in the name of Group:**

There is no property held by the Group for which title deed is not in the name of the Group. During the year/period the Group has not revalued the Property Plant and Equipment, except for corrections in Written Down Value of few Assets as a part of Restatement (Refer Reconciliation of Networth and Profits for the same).

**II.10 : Loans or Advances in nature of loans granted to promoters, directors, KMPs, and the related parties (severally or jointly):**

During the year/period the Group has not granted any loans to promoters, directors, KMPs and the related parties.

**II.11 : Restated Statement of Disclosure in respect of asset taken on lease :-**

**a) Operating Lease**

(Rs. In Lakhs)

Particulars	For the period ended 30th September 2025	For the year ended 31st March 2025	For the year ended 31st March 2024	For the year ended 31st March 2023
The lease rental payable in future for operating leases are as under:				
Lease rentals payable :-				
Not later than one year	171.81	171.24	113.29	111.07
Later than one year and not later than five years	172.72	283.58	289.28	388.00
Later than five years	-	-	-	-
<b>Total</b>	<b>344.53</b>	<b>454.82</b>	<b>402.57</b>	<b>499.07</b>

**b) Finance Lease: The group does not have any assets on finance lease.**

**II.12 : Restated Statement of Employee Benefits**

**a) Gratuity - Defined Benefit Obligations and Plans:**

The gratuity benefit payable to the employees of the Group is as per the provisions of the Payment of Gratuity Act, 1972, as amended. Under the gratuity plan, every employee who has completed at least 5 years of service gets gratuity on separation or at the time of superannuation calculated for equivalent to 15 days salary for each completed year of service calculated on last drawn basic salary.

(Rs. In Lakhs)

Reconciliation of Opening and Closing balance of the Present Value of the defined benefit obligation	For the period ended 30th September 2025	For the year ended 31st March 2025	For the year ended 31st March 2024	For the year ended 31st March 2023
Obligation at period beginning	96.80	68.56	63.99	-
Current service cost	11.20	18.60	16.64	65.70
Interest Cost	3.44	4.93	4.70	-
Actuarial (gain) / loss	10.86	12.58	(0.92)	-
Benefits paid	(31.85)	(7.86)	(15.85)	(1.70)
<b>Obligations as at the reporting date</b>	<b>90.45</b>	<b>96.80</b>	<b>68.56</b>	<b>63.99</b>
<b>Reconciliation of Opening and Closing balance of the Fair Value of Plan Assets</b>				
Fair Value of plan assets at beginning of the year	-	-	-	-
Expected Return on Plan Assets	-	-	-	-
Group Contributions	-	-	-	-
Benefits paid	-	-	-	-
Actuarial gain / (loss)	-	-	-	-
<b>Fair Value of plan assets at the end of the year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reconciliation of present value of the obligation and the fair value of plan assets</b>				
Fair Value of plan assets at the end of the year	-	-	-	-
Present value of the defined benefit obligations at the end of the year	90.45	96.80	68.56	63.99
<b>Liabilities/(Assets) recognized in the Balance Sheet</b>	<b>90.45</b>	<b>96.80</b>	<b>68.56</b>	<b>63.99</b>

(Rs. In Lakhs)

Cost for the year	For the period ended 30th September 2025	For the year ended 31st March 2025	For the year ended 31st March 2024	For the year ended 31st March 2023
Current service cost	11.20	18.60	16.64	65.70
Interest Cost	3.44	4.93	4.70	-
Past Service Cost	-	-	-	-
Actuarial (gain) / loss	10.86	12.58	(0.92)	-
<b>Net Cost recognised in the Statement of Profit and Loss</b>	<b>25.50</b>	<b>36.11</b>	<b>20.42</b>	<b>65.70</b>
<b>Assumptions used to determine the benefit obligation:</b>				
Retirement Age	60 Years	60 Years	60 Years	60 Years
Discount Rate	6.58%	6.60%	7.19%	7.35%
Attrition Rate	15.00%	15.00%	15.00%	15.00%
Mortality Rate	NA	NA	NA	NA
Expected rate of increase in salary	5.50%	5.50%	5.50%	5.50%

(Source: Based on Employee data provided & Actuarial valuation report issued by Infina Acturial Services)

**b) Leave Encashment**

the Group has a policy to make the payment of Leave Encashment within the same year, therefore, there is no separate provision required for the same.

**c) Defined Contribution Plans:**

"Contribution to provident and other funds" is recognised as an expense in Annexure II.5 of the Statement of Profit and Loss

OM GALAXY LIMITED, (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)

CIN: U33127MH2008PLC187382

**NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS**

**II.13 : Restated Statement of Ratio Analysis and its elements on Consolidated Basis**

**Analytical Ratios as at 30th September 2025 and Financial Year 2024-25**

Ratio*	As at 30th September 2025	As at 31st March 2025	Variance	Reason (If variation is more than 25%)
(a) Current Ratio	1.34	1.43	-6.54%	NA
(b) Debt-Equity Ratio	0.44	0.39	13.93%	NA
(c) Debt Service Coverage Ratio	10.73	15.76	-31.91%	Ratio's are half yearly & not annualised.
(d) Return on Equity Ratio	8.06%	26.82%	-69.93%	Ratio's are half yearly & not annualised.
(e) Inventory Turnover Ratio	0.28	1.44	-80.39%	Ratio's are half yearly & not annualised.
(f) Trade Receivables Turnover Ratio	1.35	2.70	-49.92%	Ratio's are half yearly & not annualised.
(g) Trade Payables Turnover Ratio	1.27	2.68	-52.68%	Ratio's are half yearly & not annualised.
(h) Net Capital Turnover Ratio	1.83	8.48	-78.45%	Ratio's are half yearly & not annualised.
(i) Net Profit Ratio	12.36%	14.13%	-12.48%	NA
(j) Return on Capital Employed	8.08%	25.11%	-67.83%	Ratio's are half yearly & not annualised.

**Analytical Ratios for Financial Year 2024-25 and FY 2023-24**

Ratio*	As at 31st March 2025	As at 31st March 2024	Variance	Reason (If variation is more than 25%)
(a) Current Ratio	1.43	1.49	-3.73%	NA
(b) Debt-Equity Ratio	0.39	0.65	-40.56%	On account of increase in Shareholder Fund due to increase in Net Profit
(c) Debt Service Coverage Ratio	15.76	10.93	44.16%	On account of increase in Earnings.
(d) Return on Equity Ratio	26.82%	28.26%	-5.09%	NA
(e) Inventory Turnover Ratio	1.44	1.77	-18.30%	NA
(f) Trade Receivables Turnover Ratio	2.70	3.12	-13.41%	NA
(g) Trade Payables Turnover Ratio	2.68	2.53	5.90%	NA
(h) Net Capital Turnover Ratio	8.48	5.91	43.38%	On the account of change in working capital.
(i) Net Profit Ratio	14.13%	11.51%	22.69%	NA
(j) Return on Capital Employed	25.11%	21.57%	16.42%	NA

**Analytical Ratios for Financial Year 2023-24 and FY 2022-23**

Ratio*	As at 31st March 2024	As at 31st March 2023	Variance	Reason (If variation is more than 25%)
(a) Current Ratio	1.49	1.22	21.59%	NA
(b) Debt-Equity Ratio	0.65	0.89	-26.80%	On account of increase in Shareholder Fund due to increase in Net Profit
(c) Debt Service Coverage Ratio	10.93	12.06	-9.41%	NA
(d) Return on Equity Ratio	28.26%	34.06%	-17.03%	NA
(e) Inventory Turnover Ratio	1.77	2.49	-29.05%	On the account of Increase in Inventory
(f) Trade Receivables Turnover Ratio	3.12	5.42	-42.53%	Increase in credit sales
(g) Trade Payables Turnover Ratio	2.53	3.54	-28.62%	On the account of Increase in Net Credit Purchase.
(h) Net Capital Turnover Ratio	5.91	18.97	-68.84%	On the account of Increase in Working Capital
(i) Net Profit Ratio	11.51%	10.06%	14.43%	NA
(j) Return on Capital Employed	21.57%	23.49%	-8.18%	NA

OM GALAXY LIMITED, (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)

CIN: U33127MH2008PLC187382

**NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS**

**II.13 : Restated Statement of Ratio Analysis and its elements on Consolidated Basis**

*Methodology: of Ratios	Numerator	Denominator
(a) Current Ratio	Current Assets	Current Liabilities
(b) Debt-Equity Ratio	Total Borrowings	Shareholder's Equity [Excluding Minority Interest]*
(c) Debt Service Coverage Ratio	Earnings for debt service = net profit after taxes + non-cash op expenses + interest	Debt service = interest + lease payments + principal payments
(d) Return on Equity Ratio	Net profit after taxes - pref dividend	Average Shareholders Equity [Excluding Minority Interest]*
(e) Inventory Turnover Ratio	Cost of goods sold	Average Inventory
(f) Trade Receivables Turnover Ratio	Revenue from Operations (Net of Returns)	Average Trade Receivables
(g) Trade Payables Turnover Ratio	Net Credit Purchases= Traded Goods +Raw Materials and Packing + Other Expenses	Average Trade Payables
(h) Net Capital Turnover Ratio	Revenue from Operations (Net of Returns)	Average working capital = Current Assets - Current Liabilities
(i) Net Profit Ratio	Net profit	Revenue from Operations (Net of Returns)
(j) Return on Capital Employed	Earnings before interest and taxes	Capital employed = Tangible Net Worth (Total Equity + Minority Interest - Intangible Assets)+ Total Borrowings + Deferred Tax Liabilities

\*To align with ICAI Guidance Note on Reports In Company Prospectuses (Revised 2019)

**NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS**

**II.14 : Capital-Work-in Progress (CWIP)**

The disclosure for Capital-Work-In-Progress(CWIP) is shown with Note No. I.10 of PPE schedule.

**II.15 : Earnings Per Share (EPS)**

Basic EPS amounts are calculated by dividing the profit for the year/period attributable to equity holders by the weighted average number of Equity shares outstanding during the year/period.

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders (after adjusting for interest on the convertible preference shares) by the weighted average number of Equity shares outstanding during the year plus the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.

The company underwent split of equity shares from original face value of Rs. 100/- to Face Value of Rs. 10/- as per approval granted by Shareholder's in Extra - Ordinary General Meeting dated 03rd August, 2024 and further subdivided to Face Value Rs. 5/- as per approval granted by Shareholder's in Extra - Ordinary General Meeting dated 16th December 2025. Further, the Company has issued 1,85,09,020 Bonus Shares as per approval granted by Shareholder's in Extra - Ordinary General Meeting dated 16th December, 2025. Therefore, as per AS 20, the EPS has been restated based on the revised Face Value of Rs.5/- and revised number of equity shares in all the reportable periods above.

(Rs. In Lakhs and No. of shares in Lakhs)

Particulars	For the Period Ended 30th September 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March, 2023
<b>Earnings</b>				
<b>Net Profit and Loss for the year/period</b>	<b>560.77</b>	<b>1,591.64</b>	<b>1,203.92</b>	<b>1,009.27</b>
Nominal Value	5.00	5.00	5.00	5.00
<b>Pre-Bonus Number of Shares:</b>				
Outstanding number of Equity Shares	37.02	36.92	36.62	33.62
Weighted average shares used for computing Basic EPS	37.01	36.71	34.20	32.92
Weighted average shares used for computing diluted EPS	37.01	36.71	34.20	32.92
<b>Earnings per Equity Share (Pre-Bonus):</b>				
Basic (in Rs.)	15.15	43.35	35.20	30.66
Diluted (in Rs.)	15.15	43.35	35.20	30.66
<b>Post-Bonus Number of Shares:</b>				
Outstanding number of Equity Shares	222.11	222.01	221.71	218.71
Weighted average shares used for computing Basic EPS	222.10	221.80	219.29	218.01
Weighted average shares used for computing diluted EPS	222.10	221.80	219.29	218.01
<b>Earnings per Equity Share (Post-Bonus):</b>				
Basic (in Rs.)	2.52	7.18	5.49	4.63
Diluted (in Rs.)	2.52	7.18	5.49	4.63

**II.16 : Related Party Transactions On Consolidated Basis**

**List of Related Parties**

Particulars	Nature of Relationship
<b>Key Management Personnel / Directors</b>	
Opindersingh Bachattarsingh Baddhan	Managing Director
Jyothish Rajamohanan Nambiar	Director
Sathyapalan Ayadathil Poyil	Director
Gagandeep Opinder Singh Baddhan	Director-w.e.f.-23/09/2024 (Earlier referred as Managing Director's Son)
Priya Ashwini Gupta	Company Secretary-w.e.f.-16/08/2025
Umesh Ramkumar Pareek	Independent Director-w.e.f.-30/05/2025
Bhavin Deepak Bhuta	Independent Director-w.e.f.-05/05/2025
Dinesh Kumar Sharma	Independent Director-w.e.f.-05/05/2025
Bhakti Chirag Bagadia	Independent Director-w.e.f.-05/05/2025
Dipti Ganesh Choudhary	Chief Financial Officer-w.e.f.-05/05/2025
Jawaharlal Maurya	Director Of Infuse HRS Private Limited
Nanda Kumar Puthiya Veettil	Director Of Infuse HRS Private Limited & OMG Auto Mould Private Limited
Raja Noor Mohammed	Earstwhile Director Of Infuse HRS Private Limited
<b>Director's Relatives</b>	
Meena Opinder Singh Badhan	Managing Director's Wife
Monika Kaur	Director's Wife
Seena Sathyapal	Director's Wife
Adithyan Sathyapal	Director's Son
Sajitha Nambiar	Director's Wife
Kirpal Singh	Managing Director's Relative
<b>Subsidiary Companies</b>	
Infuse HRS Pvt.Ltd.	Subsidiary Company
OMG Auto Mould Private Limited	Subsidiary Company
<b>Entities owned/controlled by Key Management Personnel and their relatives</b>	
Neo Venture	Proprietorship of Sathyapalan Poyil
Galaxy Mould & Tools	HUF of Jyothish Nambiar
M/s OM Enterprises	Proprietorship of Opindersingh Baddhan

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

The Group has entered into following related parties transactions:

(Rs. In Lakhs)

Particulars	For the Period Ended 30th September 2025	For the Year Ended 31st March 2025	For the Year Ended 31st March 2024	For the Year Ended 31st March 2023
<b>Director Remuneration</b>				
Opindersingh Bachattarsingh Baddhan	46.20	91.00	82.23	77.56
Jyothish Rajamohanan Nambiar	33.00	65.00	57.56	52.33
Sathyapalan Ayadathil Poyil	33.00	65.00	57.56	49.12
Gagandeep Opinder Singh Baddhan*	29.70	29.25	-	-
Jawaharlal Maurya	6.58	11.20	13.41	13.99
Nanda Kumar Puthiya Veettil	15.00	39.00	36.00	37.88
<b>Total Remuneration</b>	<b>163.48</b>	<b>300.45</b>	<b>246.75</b>	<b>230.87</b>
<b>Salary Expenses</b>				
Adithyan Sathyapal	2.77	7.01	5.96	4.06
Gagandeep Opinder Singh Baddhan*	-	29.25	31.88	28.98
Dipti Ganesh Choudhary	3.71	-	-	-
Priya Ashwini Gupta	0.45	-	-	-
<b>Interest on Unsecured Loan</b>				
Opindersingh Bachattarsingh Baddhan	9.22	27.57	36.09	37.53
<b>Sale of Goods / Services</b>				
M/s OM Enterprises	-	2.88	10.49	128.80
<b>Rent Expense</b>				
Opindersingh Bachattarsingh Baddhan	16.80	32.70	31.50	16.00
Meena Opinder Singh Badhan	6.60	13.20	12.00	12.00
<b>Labour Charges</b>				
Galaxy Mould & Tools	-	-	15.00	-
M/S Om Enterprises	52.06	218.25	238.04	426.35
Neo Ventures	-	-	10.00	-
<b>Other Expenses</b>				
Neo Venture (Factory And Design Exps)	-	-	-	7.50
Seena Sathyapal (Commission)	-	-	4.73	-
Bhavin Deepak Bhuta (Sales Promotion)	9.00	-	-	-
Monika Kaur (Sales Promotion)	3.25	1.95	-	-
Sajitha Nambiar(Commission)	-	-	10.00	-
<b>Unsecured Loan Repaid</b>				
Opindersingh Bachattarsingh Baddhan	23.10	220.64	-	-
Jyothish Rajamohanan Nambiar	1.69	-	-	-
Sathyapalan Ayadathil Poyil	11.09	7.50	-	-
Gagandeep Opinder Singh Baddhan	-	-	-	-
Nanda Kumar Puthiya Veettil	-	-	-	-
Jawaharlal Maurya	-	-	-	-
Meena Opinder Singh Badhan	0.15	-	-	-
Kirpal Singh	-	-	-	-
Raja Noor Mohammed	-	-	1.15	-
<b>Unsecured Loan Taken</b>				
Opindersingh Bachattarsingh Baddhan	-	-	39.09	429.10
Jyothish Rajamohanan Nambiar	-	-	1.44	0.25
Sathyapalan Ayadathil Poyil	-	-	31.91	0.15
Gagandeep Opinder Singh Baddhan	-	0.13	-	1.77
Nanda Kumar Puthiya Veettil	-	2.11	1.80	0.20
Jawaharlal Maurya	-	-	-	-
Meena Opinder Singh Badhan	-	-	-	0.15
Kirpal Singh	-	-	-	1.42

\*Appointed as director on 23/09/2024. Accordingly Director Remuneration has been classified separately from Salary w.e.f the date of appointment.

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

Closing Balances of Related Parties are as follows:

(Rs. In Lakhs)

Particulars	Closing Balance			
	As at 30th September 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March 2023
<b>Unsecured Loan</b>				
Opindersingh Bachattarsingh Baddhan	226.44	249.55	470.19	431.10
Jyothish Rajamohanan Nambiar	1.00	2.69	2.69	1.25
Sathyapalan A Poyil	13.47	24.56	32.06	0.15
Gagandeep Singh Baddhan	2.32	2.32	2.18	2.18
Nanda Kumar Puthiya Veetil	4.31	4.31	2.20	0.40
Jawaharlal Maurya	1.15	1.15	1.15	1.15
Meena Opinder Singh Badhan	-	0.15	0.15	0.15
Kirpal Singh	1.42	1.42	1.42	1.42
Raja Noor Mohammed	-	-	-	1.15
<b>Directors Remuneration Payable</b>				
Opindersingh Bachattarsingh Baddhan	7.70	4.78	-	-
Jyothish Rajamohanan Nambiar	6.14	4.88	1.91	0.47
Sathyapalan A Poyil	3.48	2.95	-	-
Gagandeep Singh Baddhan	4.95	2.44	-	-
Nanda Kumar Puthiya Veetil	-	2.20	-	-
<b>Creditors</b>				
M/S Om Enterprises	2.35	2.35	1.94	18.53
Neo Ventures	9.89	9.89	9.89	-
Galaxy Mould & Tools	14.84	14.84	14.84	-
Seena Sathyapal	4.73	4.73	4.73	-
Sajitha Nambiar	9.46	9.46	9.46	-
<b>Debtors</b>				
Om Enterprise	-	-	6.79	127.80
<b>Advance Given To Creditors</b>				
M/S Om Enterprises	252.38	130.92	7.78	-
Neo Ventures	22.61	22.61	-	-
Galaxy Mould & Tools	0.25	12.75	-	-

(Rs. In Lakhs)

The Group has entered into following Related Party transactions within Group which are Eliminated in Restated Consolidation Financial Statement:

Particulars	As at 30th September 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March 2023
<b>Sale of Property, Plant &amp; Equipments</b>				
Om Galaxy Ltd To Infuse HRS Pvt.Ltd.	-	32.00	12.50	-
<b>Sale of Goods / Services</b>				
Om Galaxy Ltd To Infuse HRS Pvt.Ltd.	-	-	0.40	0.10
OMG Auto Mould Private Limited To Om Galaxy Ltd	-	-	-	186.83
<b>Rent Income</b>				
Rent Income of Om Galaxy Ltd from OMG Auto Mould Private Limited	1.80	2.40	1.80	1.80
<b>Purchase</b>				
Purchase by Om Galaxy Ltd from Infuse HRS Pvt.Ltd.	69.90	176.11	122.20	115.84

Closing Balances	As at 30th September 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March 2023
<b>Creditors</b>				
Infuse HRS Private Limited	53.24	34.39	45.47	58.13
Omg Auto Mould Private Limited	18.25	11.25	107.13	-
<b>Debtors</b>				
Infuse HRS Private Limited	-	-	0.45	-
<b>Loans &amp; Advances (Asset)</b>				
From Om Galaxy Ltd To Infuse HRS Private Limited	47.50	47.50	47.50	47.50

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

II.17 : Corporate Social Responsibility On Consolidated Basis

(Rs. In Lakhs)

As per Section 135 of the Companies Act, 2013, a company, meeting the applicability threshold, needs to spend at least 2% of its average net profit for the immediately preceding three financial years on corporate social responsibility (CSR) activities. The company has met the threshold and liable to spend from FY 2022-23 onwards. Accordingly, the provision for CSR and CSR Expenditure under the Companies Act, 2013 is tabulated below:

PARTICULARS	For the Period Ended 30th September 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March, 2023
a) Amount required to be spent during the year	31.75	24.30	16.57	10.07
b) Amount of expenditure incurred:	-	-	-	-
1) Amount Paid:				
- (i) Construction/acquisition of any asset	-	-	-	-
- (ii) On purposes other than (i) above	6.00	33.00	8.50	18.51
2) Amount yet to be paid:				
- Construction/acquisition of any asset	-	-	-	-
- On purposes other than (i) above	-	-	-	-
3) Total				
- Construction/acquisition of any asset	-	-	-	-
- On purposes other than (i) above	6.00	33.00	8.50	18.51
c) (Shortfall)/Excess at the end of the year	NA	9.07	0.37	8.44
d) Total of previous years shortfall out of above	-	-	-	-
e) Reason for shortfall	NA	NA	NA	NA
f) Nature of CSR activities	Educational, Environmental and Medical Aid.			
g) Details of related party transactions	-	-	-	-
h) where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.	-	-	-	-

Details related to spent / unspent obligations

(Rs. In Lakhs)

PARTICULARS	For the Period Ended 30th September 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March, 2023
i) Contribution to Public Trust	6.00	33.00	8.50	-
ii) Contribution to Charitable Trust	-	-	-	-
iii) Direct Spending by the Company	-	-	-	18.51
iii) Unspent amount in relation to:				
Ongoing project - Spent	-	-	-	-
Ongoing project - Unspent	-	-	-	-
Other than ongoing project	-	-	-	-

Details of ongoing project and other than ongoing project

In case of S. 135(6) (Ongoing Project)

(Rs. In Lakhs)

PARTICULARS	For the Period Ended 30th September 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March, 2023
<u>Opening Balance</u>				
- With Company / (Excess Spent)	(9.07)	(0.37)	(8.44)	-
- In Separate CSR Unspent Account	-	-	-	-
Amount required to be spent during the year	31.75	24.30	16.57	10.07
<u>Amount spent during the year</u>				
- With Company	6.00	33.00	8.50	18.51
- In Separate CSR Unspent Account	-	-	-	-
Excess Spent during the year	-	8.70	-	8.44
<u>Closing Balance</u>				
- With Company	16.67	(9.07)	(0.37)	(8.44)
- In Separate CSR Unspent Account	-	-	-	-

II.18 : Restated Statement of Unhedged Foreign Exchange Exposure

(Amounts. In Lakhs)

Particulars	Currency	Outstanding in FC (USD)/ EURO/GBP	Outstanding in INR
<b>Receivables as at</b>			
<b>Advance to supplier for Goods &amp; Expenses / Trade Receivables</b>			
Six Month Period Ended 30th Sept 2025	EURO	0.00	0.54
Six Month Period Ended 30th Sept 2025	USD	1.49	129.62
2024-25	USD	2.70	235.59
2023-24	NA	-	-
2022-23	USD	0.09	7.90
2022-23	SGD	1.33	83.39

OM GALAXY LIMITED, (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)  
CIN: U33127MH2008PLC187382

**NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS**

Payable as at			
<b>Trade Payable / Advance Received from Debtors</b>			
Six Month Period Ended 30th Sept 2025	USD	0.26	21.99
2024-25	USD	0.72	60.27
2023-24	USD	0.60	49.50
2022-23	USD	1.52	124.22

**II.19 : Restated Statement of Supplementary Information**

(Rs. In Lakhs)

Particulars	As at 30th September 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March, 2023
<b>A. CIF Value Of Imports</b>				
Raw Material	12.99	7.80	85.19	155.62
Stores & Spares	-	-	-	-
Capital Goods	281.90	1.43	15.02	43.80
<b>B. Earnings In Foreign Currency</b>				
Export of Goods / Services	418.55	1,152.04	969.76	1,304.81
<b>C. Expenditure In Foreign Currency</b>				
Travelling Expenses	80.55	130.73	147.04	125.55
<b>D. Raw Material Consumption</b>	2,694.02	4,941.09	4,553.76	5,798.16
<b>E. Stocks</b>				
<u>Raw Material</u>				
Value	882.00	642.69	526.72	458.80
<u>Work In Progress</u>				
Value	3,047.77	1,735.72	1,309.31	1,327.60
<u>Finished Goods</u>				
Value	1,166.50	980.93	770.90	670.49
<b>F. Value Of Raw Material Consumption</b>				
<b>Imported</b>				
<u>Raw Material</u>				
Value	12.99	7.80	85.19	155.62
Percentage of total consumption	0.48%	0.16%	1.87%	2.68%
<b>Indigenous</b>				
<u>Raw Material</u>				
Value	2,681.03	4,933.29	4,468.56	5,642.53
Percentage of total consumption	99.52%	99.84%	98.13%	97.32%
<b>G.Sales:</b>				
Manufacturing	4,342.77	10,977.63	10,136.31	9,675.71
Services	192.57	288.49	319.36	354.18
<b>H. Auditors Remuneration:</b>				
- Statutory Audit fees	5.45	3.61	4.40	3.26
- Tax Audit fees	0.60	1.20	1.05	1.05

**II.20 : Additional Regulatory Information**

a) **Details of Benami Property held:** No proceeding has been initiated or pending against the Group for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder during the period / year ended.

b) **Wilful Defaulter:** The Group Company's have not been declared a wilful defaulter by any bank or financial Institution or other lender during the period / year ended.

c) **Relationship with Struck off Companies:** The Group do not have any transactions or balances with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956 during the period / year ended.

d) **Registration of charges or satisfaction with Registrar of Companies (ROC)**

The Group has registered all the charges or satisfaction as required with the Registrar of Companies within the statutory period except in the cases mentioned below:

(i) In the case of Vehicle Loan availed from Bank of Baroda amounting to Rs. 37 lakhs, the charge was not registered at the time of availing the loan. However, the said loan is closed as on the date of signing of this financial statements.

(ii) In the case of Overdraft Facility of Rs. 347.00 lakhs obtained from HDFC Bank, the bank has lien marked the Fixed Deposits (classified under Other Bank Balances). However, there is no separate charge created by the HDFC Bank on the same.

**NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS**

**e) Utilisation of Borrowed funds and share premium:**

- i. The Group has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall –
  1. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (Ultimate Beneficiaries) or
  2. Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;
- ii. the Group 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 Group shall-
  1. 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
  2. Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

f) **Compliance with number of layers of companies-** The Group has complied with the number of layers prescribed under the Companies Act, 2013.

g) **Details of Crypto Currency or Virtual Currency-** The Group have not traded or invested in Crypto currency or Virtual Currency during the financial year.

h) **Undisclosed Income-** The Group do 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).

i) **Compliance with approved Scheme(s) of Arrangements-** The Group is not under any scheme of Arrangements as prescribed under section 230 to 237 of the Companies Act, 2013. Hence, there is no effect of such schemes in the books of accounts as at the end of the year/Period.

**II.20(A) : The subsidiaries considered in the financial statements are :**

Particulars	Country of Incorporation	As at	As at	As at	As at
		30th September 2025	31st March 2025	31st March 2024	31st March, 2023
		Proportion of Ownership Interest	Proportion of Ownership Interest	Proportion of Ownership Interest	Proportion of Ownership Interest
OMG Auto Mould Private Limited	India	75%	75%	75%	75%
Infuse HRS Pvt.Ltd.	India	73%	73%	73%	73%

Name of the Entity	Financial Year	Net Assets		Share in profit and loss	
		As a % of Total Net Assets	Rs in Lakhs	As a % of Total Profit & Loss	Rs in Lakhs.
<b>Parent Company -</b> Om Galaxy Limited	September 2025	90.28%	6,677.02	84.21%	472.20
<b>Subsidiary -</b> OMG Auto Mould Private Limited	September 2025	8.05%	595.56	8.44%	47.32
Infuse HRS Pvt.Ltd.	September 2025	1.67%	123.28	7.35%	41.22
<b>TOTAL</b>	<b>September 2025</b>	<b>100%</b>	<b>7,395.85</b>	<b>100%</b>	<b>560.75</b>

Name of the Entity	Financial Year	Net Assets		Share in Profit and Loss	
		As a % of Total Net Assets	Rs in Lakhs	As a % of Total Profit & Loss	Rs in Lakhs.
<b>Parent Company -</b> Om Galaxy Limited	FY 2024-25	90.38%	6,167.72	80.09%	1,274.69
<b>Subsidiary -</b> OMG Auto Mould Private Limited	FY 2024-25	8.05%	549.06	12.98%	206.56
Infuse HRS Pvt.Ltd.	FY 2024-25	1.58%	107.51	6.94%	110.39
<b>TOTAL</b>	<b>FY 2024-25</b>	<b>100%</b>	<b>6,824.29</b>	<b>100%</b>	<b>1,591.64</b>

Name of the Entity	Financial Year	Net Assets		Share in Profit and Loss	
		As a % of Total Net Assets	Amount in Rs in Lakhs.	As a % of Total Profit & Loss	Amount in Rs in Lakhs.
<b>Parent Company -</b> Om Galaxy Limited	FY 2023-24	92.20%	4,776.28	88.30%	1,063.05
<b>Subsidiary -</b> OMG Auto Mould Private Limited	FY 2023-24	6.64%	344.05	5.49%	66.13
Infuse HRS Pvt.Ltd.	FY 2023-24	1.16%	60.01	6.21%	74.73
<b>TOTAL</b>	<b>FY 2023-24</b>	<b>100%</b>	<b>5,180.34</b>	<b>100%</b>	<b>1,203.91</b>

Name of the Entity	Financial Year	Net Assets		Share in Profit and Loss	
		As a % of Total Net Assets	Amount in Rs in Lakhs.	As a % of Total Profit & Loss	Amount in Rs in Lakhs.
<b>Parent Company -</b> Om Galaxy Limited	FY 2022-23	91.60%	3,363.87	83.34%	841.12
<b>Subsidiary -</b> OMG Auto Mould Private Limited	FY 2022-23	7.59%	278.81	9.78%	98.67
Infuse HRS Pvt.Ltd.	FY 2022-23	0.81%	29.67	6.88%	69.46
<b>TOTAL</b>	<b>FY 2022-23</b>	<b>100%</b>	<b>3,672.35</b>	<b>100%</b>	<b>1,009.25</b>

**II.21 : Contingent liabilities**

The details of Contingent Liabilities are as follows:

Particulars	As at 30th September 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March, 2023
Corporate Guarantee issued by the Holding Company in favor of SIDBI and Bajaj Finance for credit facilities availed by subsidiary company - OMG Auto Mould Pvt Ltd	888.55	888.55	462.52	462.52

**II.22 : Capital Commitments**

The Capital Commitments of the Group as on the respective Reporting Periods are as follows:

Particulars	Period	Rs. In Lakhs
Not Applicable	As on 31/03/2023	-
Purchase of Machinery	As on 31/03/2024	33.01
Construction of Factory Building	As on 31/03/2025	207.56
Construction of Factory Building	As on 30/09/2025	3,302.29

**II.23 : Borrowings from banks and financial institution on the basis security of the assets**

The Group has been sanctioned working capital limits in excess of Rs. 5 crores, in aggregate, at points of time during the year, from banks on the basis of security of current assets. The Summary of Quarterly returns filed by the Group with such banks are viz-a-viz the unaudited books of accounts for respective periods is mentioned in the attached Annexure II.23(A).

**II.24: Segment Reporting:**

The group has identified business segment as reportable segments as on 30th September 2025. There were no Reportable Segments in any of the preceeding years.

The business segment comprise : (i) **Manufacturing & Sale of Moulds & Hot Runner System** and (ii) **Manufacturing & Sale of Cleaning Products (Under Brand Name Wondra)**.

Revenue and expenses directly attributable to segments are reported under each reportable segment. All other expenses which are not attributable or allocable to segments have been disclosed as unallocable expenses. Assets and liabilities that are directly attributable or allocable to segments are disclosed under each reportable segment. All other assets and liabilities are disclosed as unallocable. The Group Operates into one Geographical Location only, so there are no reportable segments on the same.

Refer Note 11.24(A) on Segment Reporting.

As per our report attached here with  
 For Shetty Naik & Associates  
 Chartered Accountants  
 ICAI Firm Reg. No. 124851W

For and on behalf of the board of  
**OM GALAXY LIMITED**  
 (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)

SD/-	SD/-	SD/-	SD/-	SD/-
CA JAGDISH BHOJA SHETTY	Opindersingh Bachattarsingh Baddhan	Jyothish Rajamohanan Nambiar	Dipti Ganesh Choudhary	Priya Ashwini Gupta
Partner	Managing Director	Director	CFO	Company Secretary
Membership No. 111936	DIN: 02258211	DIN: 02312672	PAN: *****5079G	Mem No: A56534
Mumbai	Thane,	Thane,	Thane,	Thane,
Date : 26th March 2026	26th March 2026	26th March 2026	26th March 2026	26th March 2026

OM GALAXY LIMITED. (EKA, OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)  
CIN: U33127MH2008PLC187382  
NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

Annexure to II.23(A) - Summary of Stock Statement submitted to bank viz-a-viz Unaudited Books of Accounts

(Rs. In Lakhs)

For FY 2022-23:

**(i) Reconciliation of Inventories**

Quarters	As per Books of accounts	As per Stock Statements	Difference	%	Remarks
Q1	-	-	-	0.00%	NA
Q2	-	-	-	0.00%	NA
Q3	4,888.18	4,888.18	-	0.00%	NA
Q4	2,456.89	2,456.89	-	0.00%	NA

**(ii) Reconciliation of Trade Receivables**

Quarters	As per Books of accounts	As per Stock Statements	Difference	%	Remarks
Q1	-	-	-	0.00%	NA
Q2	-	-	-	0.00%	NA
Q3	1,352.03	1,372.63	20.61	1.50%	Minor Difference within 10%
Q4	2,094.17	2,762.79	668.62	24.20%	On account of reconciliation and TDS Effect.

**(ii) Reconciliation of Trade Payables**

Quarters	As per Books of accounts	As per Stock Statements	Difference	%	Remarks
Q1	-	-	-	0.00%	NA
Q2	-	-	-	0.00%	NA
Q3	1,973.45	1,885.88	(87.57)	-4.64%	Minor Difference within 10%
Q4	2,430.11	2,260.58	(169.53)	-7.50%	Minor Difference within 10%

FY 2023-24

**(i) Reconciliation of Inventories**

Quarters	As per Books of accounts	As per Stock Statements	Difference	%	Remarks
Q1	5,187.17	5,187.17	-	0.00%	NA
Q2	2,597.63	2,597.63	-	0.00%	NA
Q3	2,839.63	2,839.63	-	0.00%	NA
Q4	2,606.93	2,663.49	56.57	2.12%	Minor Difference within 10%

**(ii) Reconciliation of Trade Receivables**

Quarters	As per Books of accounts	As per Stock Statements	Difference	%	Remarks
Q1	2,039.04	2,431.10	392.06	16.13%	On account of reconciliation and TDS Effect.
Q2	2,256.93	2,377.58	120.64	5.07%	Minor Difference within 10%
Q3	2,697.01	2,721.51	24.50	0.90%	Minor Difference within 10%
Q4	3,449.95	3,545.17	95.21	2.69%	Minor Difference within 10%

**(ii) Reconciliation of Trade Payables**

Quarters	As per Books of accounts	As per Stock Statements	Difference	%	Remarks
Q1	2,486.29	2,418.98	(67.31)	-2.78%	Minor Difference within 10%
Q2	2,060.78	2,051.24	(9.54)	-0.47%	Minor Difference within 10%
Q3	1,868.94	1,750.39	(118.55)	-6.77%	Minor Difference within 10%
Q4	1,751.75	1,822.34	70.58	3.87%	Minor Difference within 10%

OM GALAXY LIMITED. (EKA, OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)					
CIN: U33127MH2008PLC187382					
NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS					
Annexure to II.23(A) - Summary of Stock Statement submitted to bank viz-a-viz Unaudited Books of Accounts					(Rs. In Lakhs)
FY 2024-25					
<b>(i) Reconciliation of Inventories</b>					
Quarters	As per Books of accounts	As per Stock Statements	Difference	%	Remarks
Q1	3,208.71	3,208.71	-	0.00%	NA
Q2	5,362.24	5,362.24	-	0.00%	NA
Q3	7,590.63	7,590.63	-	0.00%	NA
Q4	3,359.34	4,235.35	876.01	20.68%	Inventories Capitalised to FA during the year amounting to Rs 808.39 lakhs.
<b>(ii) Reconciliation of Trade Receivables</b>					
Quarters	As per Books of accounts	As per Stock Statements	Difference	%	Remarks
Q1	2,897.01	2,538.83	(358.18)	-14.11%	Lower Trade Receivables Reported to Bank due to Outstanding period exceeding specified limit (Except for Q2).
Q2	2,545.10	2,611.61	66.50	2.55%	
Q3	2,405.97	1,836.33	(569.63)	-31.02%	
Q4	3,336.30	3,041.75	(294.55)	-9.68%	
<b>(ii) Reconciliation of Trade Payables</b>					
Quarters	As per Books of accounts	As per Stock Statements	Difference	%	Remarks
Q1	1,818.41	1,770.69	(47.72)	-2.69%	Minor Difference within 10%
Q2	1,944.37	1,931.28	(13.09)	-0.68%	
Q3	1,640.53	1,604.37	(36.16)	-2.25%	
Q4	2,018.67	1,922.95	(95.73)	-4.98%	
April 2025 to September 2025					
<b>(i) Reconciliation of Inventories</b>					
Quarters	As per Books of accounts	As per		%	Remarks
		Stock Statement	Difference		
Q1	3,877.39	3,877.39	-	0.00%	Inventories Capitalised to FA during the year amounting to 1.70 crores.
Q2	5,096.27	5,430.41	334.14	6.15%	
<b>(ii) Reconciliation of Trade Receivables</b>					
Quarters	As per Books of accounts	As per		%	Remarks
		Stock Statement	Difference		
Q1	2,882.43	2,482.48	(399.95)	-16.11%	Lower Trade Receivables Reported to Bank due to Outstanding period exceeding specified limit.
Q2	2,157.47	1,903.64	(253.83)	-13.33%	
<b>Reconciliation of Trade Payables</b>					
Quarters	As per Books of accounts	As per		%	Remarks
		Stock Statement	Difference		
Q1	1,949.25	1,869.24	(80.02)	-4.28%	Minor Difference within 10%
Q2	1,933.61	1,925.65	(7.96)	-0.41%	

Om Galaxy Limited. (EKA. Om Galaxy Precision Mould Crafts Pvt Ltd & Om Galaxy Private Limited)

CIN: U33127MH2008PLC187382

**NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS**

**II.24(A): Segment Reporting:**

The group has identified business segment as reportable segments as on 30th September 2025. There were no Reportable Segments in any of the preceding years.

The business segment comprise : (i) **Manufacturing & Sale of Moulds & Hot Runner System** and (ii) **Manufacturing & Sale of Cleaning Products (Under Brand Name Wondra)**.

Revenue and expenses directly attributable to segments are reported under each reportable segment. All other expenses which are not attributable or allocable to segments have been disclosed as unallocable expenses. Assets and liabilities that are directly attributable or allocable to segments are disclosed under each reportable segment. All other assets and liabilities are disclosed as unallocable.

(Rs. In Lakhs)

Particulars	Business Segment					
	Moulds & Hot Runner System		Cleaning Products (Wondra)		Total	
	For the period ended 30th September 2025	For the year ended 31st March 2025	For the period ended 30th September 2025	For the year ended 31st March 2025	For the period ended 30th September 2025	For the year ended 31st March 2025
<b>Revenue from Operations</b>						
External Sales	4,362.24	11,266.12	173.10	-	4,535.34	11,266.12
Inter-Segment Sales	-	-	-	-	-	-
<b>Total Revenue</b>	<b>4,362.24</b>	<b>11,266.12</b>	<b>173.10</b>	<b>-</b>	<b>4,535.34</b>	<b>11,266.12</b>
<b>Results</b>						
Earnings before interest, tax, depreciation and amortisation (EBITDA)	1,287.11	2,935.69	(96.37)	-	1,190.74	2,935.69
Depreciation and Amortisation Expense	341.35	634.64	16.52	1.83	357.87	636.47
Unallocated corporate expenses	-	-	-	-	-	-
Operating Profits (EBIT)	-	-	-	-	832.87	2,299.22
Finance Cost	-	-	-	-	(112.91)	(189.83)
Finance Income	-	-	-	-	20.49	55.04
Income Taxes	-	-	-	-	(179.68)	(572.79)
<b>Profit from ordinary activities</b>					<b>560.77</b>	<b>1,591.64</b>
<b>Extraordinary Income / Loss</b>	-	-	-	-	-	-
<b>Net Profit for the Period</b>					<b>560.77</b>	<b>1,591.64</b>
<b>Assets:</b>						
Segment Assets	14,475.20	13,293.09	1,421.67	987.88	15,896.87	14,280.97
Unallocated assets	-	-	-	-	-	-
<b>Total Assets</b>	<b>14,475.20</b>	<b>13,293.09</b>	<b>1,421.67</b>	<b>987.88</b>	<b>15,896.87</b>	<b>14,280.97</b>
<b>Liabilities:</b>						
Segment liabilities	8,610.28	6,883.15	65.30	749.80	8,675.58	7,632.95
Unallocable corporate liabilities	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>8,610.28</b>	<b>6,883.15</b>	<b>65.30</b>	<b>749.80</b>	<b>8,675.58</b>	<b>7,632.95</b>
Capital expenditure	1,049.44	820.33	171.05	808.39	1,220.49	1,628.71
Non cash expenses other than depreciation	-	-	-	-	-	-

OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)  
CIN: U33127MH2008PLC187382

**Annexure No. V: Statement of Capitalization As Restated On Consolidated Basis**

Particulars	Rs. In Lakhs	
	Pre issue	Post issue
	As at 30th September 2025	
<b>Debt:</b>		
Short Term Debt (excluding current maturity)	730.74	[*]
Long term Debt (including current maturity)	2,378.85	[*]
<b>Total Debt</b>	<b>3,109.59</b>	[*]
<b>Shareholders Fund [Excluding Minority Interest]:</b>		
Equity Share Capital	185.09	[*]
Reserves and surplus	6,850.22	[*]
<b>Total Shareholders fund</b>	<b>7,035.31</b>	[*]
<b>Long term Debt/share holders fund</b>	<b>0.34</b>	[*]
<b>Total Debt /share holders fund</b>	<b>0.44</b>	[*]

**Notes:**

1. Short term debts represents the debts repayable on demand as well as debts which are expected to be paid payable within 12 months and excludes instalment of term loans repayable within 12 months.
2. Long term debts represent debts other than Short term debts as defined above and includes instalment of term loans repayable within 12 months.
3. The figures disclosed above are based on restated statement of assets and liabilities of the Company as at Sept 30, 2025.

OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)  
CIN: U33127MH2008PLC187382

**DETAILS OF OTHER INCOME AS RESTATED ON CONSOLIDATED BASIS**

**ANNEXURE -VI**

(Rs. In Lakhs)

Particulars	For the Period ended September, 2025	For the year ended March 31, 2025	For the year ended March 31, 2024	For the year ended March 31, 2023	Nature
Other Income	27.23	46.64	56.12	31.50	
Net Profit Before Tax as Restated	740.45	2,164.43	1,601.32	1,417.72	
<b>Percentage</b>	<b>3.68%</b>	<b>2.15%</b>	<b>3.50%</b>	<b>2.22%</b>	
<b>Source of Income</b>					
Profit on Sale of Fixed Asset	-	9.72	-	-	Non-Recurring and related to Accounting Standard
Foreign Exchange Gain	5.84	-	0.34	-	Non-Recurring and related to Accounting Standard
Miscellaneous income	19.62	24.36	55.78	27.53	Non-Recurring and related to Business Activity
Sundry Balances Written Back	1.77	12.56	-	3.97	Non-Recurring and related to Accounting Standard
<b>Total Other income</b>	<b>27.23</b>	<b>46.64</b>	<b>56.12</b>	<b>31.50</b>	

**OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)**  
**CIN: U33127MH2008PLC187382**

**DETAILS OF ACCOUNTING RATIOS AS RESTATED**

**ANNEXURE -VII**

(₹ In Lakhs, except per share data and ratios) (Rs. In Lakhs)

Particulars	For the Period ended September, 2025	For the year ended March 31, 2025	For the year ended March 31, 2024	For the year ended March 31, 2023
Restated Profit after Tax as per Profit & Loss Statement (A1)	560.77	1,591.64	1,203.92	1,009.27
Restated Profit after Tax attributable to Owners as per Profit & Loss Statement (A2)	544.88	1,527.55	1,179.37	993.73
Tax Expense (B)	179.68	572.79	397.40	408.45
Depreciation and amortization expense (C)	357.87	636.47	684.89	622.52
Interest Cost (-) Finance Income (D)	92.42	134.79	173.64	143.44
Weighted Average Number of Equity Shares at the end of the Period / Year (E)	37.01	36.71	34.20	32.92
Weighted Average Number of Equity Shares outstanding at the end of the Period / Year (Post Bonus) (F)	222.10	221.80	219.29	218.01
Nominal Value per Equity share (₹) (G)	5.00	5.00	5.00	5.00
Restated Net Worth of Equity Share Holders (Owners) as per Statement of Assets and Liabilities (H)	7,035.31	6,477.93	4,912.88	3,433.51
Current Assets (I)	9,150.59	8,830.46	7,505.72	5,953.69
Current Liabilities (J)	6,843.52	6,172.28	5,050.87	4,871.39
<b>Earnings Per Share - Basic &amp; Diluted<sup>1&amp;2</sup> (₹)</b>	<b>15.15</b>	<b>43.35</b>	<b>35.20</b>	<b>30.66</b>
<b>Post Bonus Earnings Per Share - Basic &amp; Diluted<sup>1&amp;2</sup> (₹)</b>	<b>2.52</b>	<b>7.18</b>	<b>5.49</b>	<b>4.63</b>
<b>Return on Net Worth<sup>1&amp;2</sup> (%)</b>	<b>8.06%</b>	<b>26.82%</b>	<b>28.26%</b>	<b>34.06%</b>
<b>Net Asset Value Per Share<sup>1</sup> (₹)</b>	<b>190.08</b>	<b>176.44</b>	<b>143.63</b>	<b>104.31</b>
<b>Net Asset Value Per Share<sup>1</sup> Post Bonus (₹)</b>	<b>31.68</b>	<b>29.21</b>	<b>22.40</b>	<b>15.75</b>
<b>Current Ratio<sup>1</sup></b>	<b>1.34</b>	<b>1.43</b>	<b>1.49</b>	<b>1.22</b>
<b>Earning before Interest, Tax and Depreciation and Amortization<sup>1</sup></b>	<b>1,190.74</b>	<b>2,935.69</b>	<b>2,459.85</b>	<b>2,183.68</b>

**Notes -**

1. Ratios have been calculated as below:

$$\text{Earnings Per Share (₹) (EPS) : } \frac{A1}{E \text{ or } F}$$

$$\text{Return on Net Worth (%): } \frac{A2}{H \text{ (Average of Opening \& Closing)}}$$

$$\text{Net Asset Value per equity share (₹): } \frac{H}{E \text{ or } F}$$

$$\text{Current Ratio: } \frac{I}{J}$$

$$\text{Earning before Interest, Tax and Depreciation and Amortization (EBITDA): } A1 + (B+C+D)$$

2. Ratios are not annualised.