

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
I. Equity and Liabilities					
(1) Shareholders' Funds					
(a) Share Capital	I.1	185.09	184.62	183.08	168.08
(b) Reserves and Surplus	I.2	6,850.22	6,293.31	4,729.80	3,265.43
		7,035.31	6,477.93	4,912.88	3,433.51
(2) Minority Interest		185.98	170.09	106.00	81.45
(3) Non-Current Liabilities					
(a) Long-Term Borrowings	I.3	1,708.32	1,353.27	1,574.55	1,820.81
(b) Deferred Tax Liabilities (Net)	I.4	43.82	44.31	45.50	109.22
(c) Long-Term Provisions	I.5	79.92	63.09	59.60	56.26
		1,832.06	1,460.67	1,679.65	1,986.29
(4) Current Liabilities					
(a) Short-Term Borrowings	I.6	1,401.27	1,159.85	1,632.02	1,240.71
(b) Trade Payables:-	I.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	I.8	2,001.44	1,756.89	938.16	893.44
(d) Short-Term Provisions	I.9	395.61	385.23	235.64	52.10
		6,843.52	6,172.28	5,050.87	4,871.39
TOTAL (EQUITY AND LIABILITIES)		15,896.87	14,280.97	11,749.40	10,372.64
II. Assets					
(1) Non-Current Assets					
(a) Property, Plant and Equipment and Intangible Assets	I.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	I.11	-	-	-	-
(c) Deferred Tax Assets (Net)	I.4	-	-	-	-
(d) Long-Term Loans and Advances		-	-	-	-
(e) Other Non-Current Assets	I.12	1,143.21	710.05	475.72	466.40
		6,746.28	5,450.51	4,243.68	4,418.95
(2) Current Assets					
(a) Current Investments		-	-	-	-
(b) Inventories	I.13	5,096.27	3,359.34	2,606.93	2,456.89
(c) Trade Receivables	I.14	2,517.94	4,192.58	4,155.61	2,552.95
(d) Cash and Cash Equivalents	I.15	572.11	573.89	528.33	443.00
(e) Short-Term Loans and Advances	I.16	866.21	658.71	161.54	470.19
(f) Other Current Assets	I.17	98.06	45.94	53.31	30.66
		9,150.59	8,830.46	7,505.72	5,953.69
TOTAL (ASSETS)		15,896.87	14,280.97	11,749.40	10,372.64

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 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)

CA JAGDISH BHOJA SHETTY

**Opindersingh
Bachattarsingh Baddhan**

**Jyothish
Rajamohan
Nambiar**

**Dipti Ganesh
Choudhary**

Priya Ashwini Gupta

Partner
Membership No. 111936
Place: Mumbai
Date : 26th March 2026

Managing Director
DIN: 02258211
Thane,
26th March 2026

Director
DIN: 02312672
Thane,
26th March 2026

CFO
PAN: *****5079G
Thane,
26th March 2026

Company Secretary
Mem No: A56534
Thane
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
Income					
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
III. Total (Income) (I + II)		4,562.57	11,312.76	10,511.80	10,061.39
IV. Expenses :					
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
Total (Expenses)		3,371.83	8,377.07	8,051.95	7,877.71
V. Earnings before interest, tax, depreciation and amortisation (EBITDA) (III - IV)					
		1,190.74	2,935.69	2,459.85	2,183.68
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
VI. Profit before exceptional and extraordinary items and tax					
		740.45	2,164.43	1,601.32	1,417.72
VII. Exceptional items		-	-	-	-
VIII. Extraordinary items		-	-	-	-
IX. Profit before tax					
		740.45	2,164.43	1,601.32	1,417.72
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)
		179.68	572.79	397.40	408.45
XI. Profit (Loss) for the period from continuing operations (IX-X)					
		560.77	1,591.64	1,203.92	1,009.27
XII. Profit/(loss) from discontinuing operations		-	-	-	-
XIII. Tax expense of discontinuing operations		-	-	-	-
XIV. Profit/(loss) from Discontinuing operations (after tax)		-	-	-	-
XV. Profit / (Loss) for the period (XI + XIV)					
		560.77	1,591.64	1,203.92	1,009.27
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
XVIII. Earnings per Equity Share : (FV Rs. 5 each)*					
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 03rd August, 2024 and further subdivided to Face Value Rs. 5/- vide Shareholder's Resolution dated 16th December 2025. Further, the Company issued 1,85,09,020 Bonus Shares vide Shareholder's Resolution 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 post bonus in all the reportable periods above.

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)

CA JAGDISH BHOJA SHETTY
Partner

Membership No. 111936

Place: Mumbai

Date : 26th March 2026

Opindersingh
Bachattarsingh Baddhan

Managing Director

DIN: 02258211

Thane,

26th March 2026

Jyothish Rajamohanam Nambiar

Director

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Company Secretary

Mem No: A56534

Thane

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
A. Cash flow from Operating Activities				
Net Profit before tax	740.45	2,164.43	1,601.32	1,417.72
Adjustments for:				
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
Operating Profit before Working Capital Changes	1,165.19	2,980.93	2,444.03	2,248.73
Adjustments for (increase) / decrease in operating assets:				
- 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)
Adjustments for increase / (decrease) in operating liabilities:				
- 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)
Cash Generated From Operations:	1,332.83	3,128.81	701.20	89.75
Income Taxes Paid (Net of Refunds)	(196.00)	(471.52)	(380.02)	(364.24)
Net Cash Generated / (Used) from Operating Activity	1,136.83	2,657.29	321.18	(274.49)
B. Cash flow from Investing Activities				
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
Net Cash Generated / (Used) from Investing Activities	(1,650.77)	(1,778.56)	(470.53)	(1,635.81)
C. Cash flow from Financing Activities				
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)
Net Cash Generated / (Used) from Financing Activities	510.26	(827.16)	235.20	2,210.44
D. Net Increase/(Decrease) in Cash & Cash Equivalents	(3.68)	51.57	85.85	300.14
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

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

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CA JAGDISH BHOJA SHETTY
Partner

Membership No. 111936
Place: Mumbai

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CFO
PAN: ****5079G

Thane,
26th March 2026

Priya Ashwini
Gupta

Company Secretary
Mem No: A56534

Thane
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 08th 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 16th 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 9th 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 **30th 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 **30th 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 30th Sept, 2025, 31st March, 2025, 31st March 2024 and 31st 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

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 30th Sept 2025, 31st March, 2025, 31st 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 WONDR 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
Net Profit / (Loss) after tax as per Audited Profit and Loss Account	560.77	1,634.22	1,215.63	1,064.44
Adjustment for: -				
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
Net Profit / (Loss) after tax as Restated	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, 31st March 2024 and 31st March 2023.

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 Networth is stated as follows:

Particulars	As at September 25	As at 31st March 25	As at 31st March 24	As at 31st March 23
Net Worth as per Audited Financial Statements	7,035.31	6,601.36	4,989.46	3,500.61
Cumulative Impact of Previous Year Restatement	-	(76.58)	(67.10)	-
<u>Adjustment for:</u>				
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)
Sub-Total	-	(46.85)	(9.48)	(67.10)
Net Worth after tax as Restated	7,035.31	6,477.93	4,912.88	3,433.51

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).

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

(Rs. In Lakhs)

PARTICULARS	As at	As at	As at	As at
	30th September 2025	31st March 2025	31st March 2024	31st March, 2023
I.1 : Restated Statement of Share Capital				
Authorised Share Capital*				
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
	300.00	300.00	300.00	300.00
Issued, Subscribed and Fully Paid - up*				
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
	185.09	184.62	183.08	168.08

A. Reconciliation of the number of shares outstanding and amount of share capital:*

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	-	-	-	-	-	-	-	-
Closing Share Capital	37,01,804	36,92,334	36,61,500	33,61,500	185.09	184.62	183.08	168.08

B. Terms Rights and Restrictions attached to Shares:

Equity Shares

*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/-.

C. Details of Shareholders holding more than 5% Shares in the Company :

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
Total		100.00%	100.00%	100.00%	100.00%	37,01,800	36,92,330	36,61,500	33,61,500

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.

E. Disclosure of shareholding of promoter and promoter group as at 30th Sep 2025 is as follows:

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 Rajamohanam 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%
Total		37,01,800	100.00%	

Disclosure of shareholding of promoter and promoter group as at 31st March 2025 is as follows:

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 Rajamohanam 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%
Total		36,92,330	100.00%	

** 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%
Total		36,61,500	100.00%	

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%
Total		33,61,500	100.00%	

PARTICULARS	As at 30th September 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March, 2023
I.2 : Restated Statement of Reserves and Surplus				
Retained Earnings				
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
Closing balance	6,159.82	5,614.94	4,087.39	2,908.02
Securities Premium				
Opening Balance	678.37	642.41	357.41	311.91
Add: Addition during the year/period	12.03	35.96	285.00	45.50
Closing Balance	690.40	678.37	642.41	357.41
Total (Reserves & Surplus)	6,850.22	6,293.31	4,729.80	3,265.43
I.2.1 : Minority Interest				
Opening Balance	170.09	106.00	81.45	45.91
Add: During the year	15.89	64.09	24.55	35.54
Closing Balance	185.98	170.09	106.00	81.45
I.3 : Restated Statement of Long-Term Borrowings				
Secured Borrowings:				
I.From Bank				
Term Loan from Banks	116.67	334.33	637.85	894.56
II.From Other Parties				
Loan from Financial Institutions	1,341.53	732.79	424.65	487.30
Other Unsecured Borrowings:				
Loans & Advances from Related Parties	250.12	286.15	512.05	438.95
Total (Long-Term Borrowings)	1,708.32	1,353.27	1,574.55	1,820.81
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 even is a non-adjusting event as on the respective balancesheet dates.				
I.4 : Restated Statement of Deferred Tax Liabilities				
Deferred Tax on				
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)
Total (Deferred Tax Liabilities / (Deferred Tax Assets))	43.82	44.31	45.50	109.22
I.4(A) : Movement of Deferred Tax (Assets)/Liabilities				
Opening Deferred Tax (Assets)/Liabilities	(A)	44.31	45.50	109.22
WDV of PPE as per Accounts (Other than Land)		4,094.42	4,008.24	3,081.22
WDV of PPE as per IT (Other than Land)		3,840.37	3,769.14	2,840.92
Movement in WDV		254.05	239.10	240.30
Temporary Differences on WDV of Assets	(B)	63.94	60.19	60.50
Provision for Gratuity as per Account		(79.91)	(63.09)	(59.60)
Provision for Gratuity as per Income Tax		-	-	-
Temporary Differences on Gratuity Provision	(C)	(20.12)	(15.88)	(15.00)
Temporary Differences on Brought Forward Losses	(D)	-	-	-
Closing Value of Deferred Tax (Assets)/Liabilities (Net)	(E=B+C+D)	43.82	44.31	45.50
Impact of Deferred Tax (Assets)/ Liabilities for the Period / Year	(A-E)	(0.49)	(1.19)	(63.72)
I.5 : Restated Statement of Long-Term Provisions				
Provision for Gratuity	79.92	63.09	59.60	56.26
Total (Long-Term Provisions)	79.92	63.09	59.60	56.26

PARTICULARS	As at 30th September 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March, 2023
I.6 : Restated Statement of Short-Term Borrowings				
Secured Borrowings:				
(i) Loans Repayable on Demand				
a. From Bank				
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. From Other Parties (Financial Institution)				
Current Maturities of Long-Term Borrowings	270.98	297.68	272.54	210.75
Unsecured Borrowings:				
(i) Loans Repayable on Demand				
Credit Card Dues	21.21	2.09	6.29	2.25
Note No. I.6(A): Refer Annexure I.3(D) Terms Of Short Term Borrowings As Restated For The Details, Terms & Conditions And Other Disclosures For Short Term Borrowings.				
Total (Short-Term Borrowings)	1,401.27	1,159.85	1,632.02	1,240.71
I.7 : Restated Statement of Trade Payables				
(A) Total Outstanding Dues of Micro Enterprises and Small Enterprises				
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
	1,962.72	1,825.43	1,768.28	2,155.36
(B) Total Outstanding Dues of Creditors Other Than Micro Enterprises and Small Enterprises				
Payable for Goods	887.33	492.85	413.87	362.45
Payable for Expenses	195.15	552.03	62.90	167.33
	1,082.48	1,044.88	476.77	529.78
Refer Note I.7 (A) for Trade Payables Ageing.				
Total (Trade Payables)	3,045.20	2,870.31	2,245.05	2,685.14

A. Disclosure required under Clause 22 of Micro, Small and Medium Enterprise Development ('MSMED') Act, 2006

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. Disclosure required under Clause 22 of Micro, Small and Medium Enterprise Development ('MSMED') Act, 2006**

- (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
I.8 : Restated Statement of Other Current Liabilities				
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
Total (Other Current Liabilities)	2,001.44	1,756.89	938.16	893.44
I.9: Restated Statement of Short-Term Provisions				
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
Total (Short-Term Provisions)	395.61	385.23	235.64	52.10

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 Satiwali 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, Gaurapada, 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.

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 & 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, Gaurapada 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 & 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 vide 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 Fourty-One Lakh Ninety-Four Thousand Only).</p> <p>(v) Personal Guarantee Of Mr. Sathyapalan Poyil, Mr. Jyothish Nambiar, Mr. Opindersingh Baddhan.</p>

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, ofice 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, ofice 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, ofice 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, Machineries 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.

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. 3. Mr. 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.

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 lacs 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.

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 lacs 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 lacs 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 lacs 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.

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 Rajamohanam 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 Veetil		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, Palghar (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 Rajamohanam 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.

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

I.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	-	-	-	-	-	-
Total (As at September 30 2025)	850.94	2,134.66	45.06	8.22	6.32	3,045.20
(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	-	-	-	-	-	-
Total (As at March 31 2025)	945.88	1,868.72	43.82	9.68	2.20	2,870.31
(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	-	-	-	-	-	-
Total (As at March 31 2024)	707.47	1,523.19	11.82	2.57	-	2,245.05
(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	-	-	-	-	-	-
Total (As at March 31 2023)	1,048.74	1,631.09	5.08	0.23	-	2,685.14

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
Property Plant & Equipments										
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
Subtotal	7,696.53	418.75	-	8,115.28	3,066.97	346.09	-	3,413.06	4,702.22	4,629.57
Intangible Assets										
Softwares	180.20	27.02	-	207.22	129.54	11.78	-	141.32	65.89	50.65
Subtotal	180.20	27.02	-	207.22	129.54	11.78	-	141.32	65.89	50.65
Total	7,876.73	445.77	-	8,322.50	3,196.51	357.87	-	3,554.39	4,768.11	4,680.22

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
Property Plant & Equipments									
Land	690.84	-	-	690.84	-	-	-	690.84	690.84
Factory Buildings	140.00	61.51	-	201.51	51.84	13.40	-	136.27	88.16
Vehicles	207.19	1.28	-	208.47	150.07	17.59	-	40.80	57.12
Plant & Machinery	4,778.14	412.82	51.00	5,139.96	2,117.26	496.46	31.26	2,557.50	2,660.88
Office Equipments	255.71	238.94	-	494.65	73.06	65.74	-	355.85	182.65
Computers & Servers	57.91	10.22	-	68.13	48.08	9.61	-	10.45	9.83
Furniture & Fixtures	77.95	6.65	-	84.59	42.58	9.55	-	32.45	35.37
Mould & Dies	-	808.39	-	808.39	-	2.98	-	805.41	-
Subtotal	6,207.74	1,539.80	51.00	7,696.53	2,482.89	615.33	31.26	4,629.57	3,724.85
Intangible Assets									
Softwares	151.52	28.67	-	180.20	108.41	21.14	-	50.65	43.11
Subtotal	151.52	28.67	-	180.20	108.41	21.14	-	50.65	43.11
Total	6,359.26	1,568.47	51.00	7,876.73	2,591.30	636.47	31.26	4,680.22	3,767.96

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	
Property Plant & Equipments										
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
Subtotal	5,739.43	482.40	14.09	6,207.74	1,827.85	660.99	5.95	2,482.89	3,724.85	3,911.58
Intangible Assets										
Softwares	125.48	26.04	-	151.52	84.51	23.90	-	108.41	43.11	40.97
Subtotal	125.48	26.04	-	151.52	84.51	23.90	-	108.41	43.11	40.97
Total	5,864.91	508.44	14.09	6,359.26	1,912.36	684.89	5.95	2,591.30	3,767.96	3,952.55

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	
Property Plant & Equipments										
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	107.65
Vehicles	139.59	67.60	-	207.19	97.51	26.93	-	124.44	82.75	42.08
Plant & Machinery	3,098.26	1,428.23	-	4,526.50	1,019.49	535.12	-	1,554.61	2,971.89	2,078.78
Office Equipments	36.65	24.49	-	61.14	25.03	10.06	-	35.09	26.05	11.62
Computers & Servers	37.88	13.11	-	50.98	25.49	12.51	-	38.01	12.97	12.38
Furniture & Fixtures	42.73	20.05	-	62.78	26.31	6.82	-	33.13	29.65	16.41
Subtotal	4,005.83	1,733.59	-	5,739.43	1,226.19	601.66	-	1,827.85	3,911.58	2,779.65
Intangible Assets										
Softwares	91.00	34.48	-	125.48	63.65	20.86	-	84.51	40.97	27.35
Subtotal	91.00	34.48	-	125.48	63.65	20.86	-	84.51	40.97	27.35
Total	4,096.83	1,768.07	-	5,864.91	1,289.84	622.52	-	1,912.36	3,952.55	2,807.00

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 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	-	-	-	-	-	-	-	-
Closing Balance	72.39	60.24	370.48	-	392.09	-	834.96	60.24

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
Projects in progress:					
Land	72.03	0.36	-	-	72.39
Plant & Machinery	370.48	-	-	-	370.48
Factory Building	392.09	-	-	-	392.09
	834.60	0.36	-	-	834.96
Projects temporarily suspended	-	-	-	-	-
Total	834.60	0.36	-	-	834.96

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		Total	
	As at 31st March 2025	31st March 2024	As at 31st March 2025	31st March 2024
Opening Balance	-	-	-	-
Add: Addition during the year	60.24	-	60.24	-
Less: Capitalised during the year	-	-	-	-
Closing Balance	60.24	-	60.24	-

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
Projects in progress:					
Land	60.24	-	-	-	60.24
Projects temporarily suspended	-	-	-	-	-
Total	60.24	-	-	-	60.24

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.

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
I.11 : Restated Statement of Non-Current Investments				
Investment in Unquoted Equity shares	-	-	-	-
Total (Non-Current Investments)	-	-	-	-
I.12 : Restated Statement of Other Non-Current Assets				
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
Total (Other Non-Current Assets)	1,143.22	710.05	475.72	466.40
Note I.12 (A): The Fixed Deposits are lien marked against Long Term Borrowings.				
I.13 : Restated Statement of Inventories				
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
Total (Inventories)	5,096.27	3,359.34	2,606.93	2,456.89
Note: There is no Stock in Transit as on the Balance sheet date.				
I.14 : Restated Statement of Trade Receivables				
Considered Good				
Undisputed trade receivables	2,517.94	4,192.58	4,155.61	2,552.95
Disputed trade receivables	-	-	-	-
Considered doubtful				
Undisputed trade receivables	-	-	-	-
Disputed trade receivables	-	-	-	-
Others	-	-	-	-
	2,517.94	4,192.58	4,155.61	2,552.95
Less : Provision for Doubtful Debts	-	-	-	-
Total (Trade Receivables)	2,517.94	4,192.58	4,155.61	2,552.95
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
I.15 : Restated Statement of Cash and Bank Balances				
Cash and Cash Equivalents				
Cash-in-hand	30.17	26.09	5.92	8.42
Balances with Bank				
In Current accounts	77.35	44.08	47.71	17.56
Other Bank Balances				
Fixed Deposits with Original Maturity more than 3 months	464.59	503.72	474.70	417.02
Total (Cash and Cash Equivalents)	572.11	573.89	528.33	443.00
Note I.15 (A): The Fixed Deposits are lien marked against Over draft Facilities classified under Short Term Borrowings.				
I.16 : Restated Statement of Short-Term Loans and Advances				
Advance Paid to Suppliers	682.75	588.96	114.82	360.39
Advances Given to Staff	78.18	69.75	43.17	46.26
Other Unsecured Loans and Advances				
Loans and Advances given to Related Parties	-	-	-	-
Balance With Revenue Authorities				
Indirect Taxes	105.29	-	3.55	63.54
Total (Short-Term Loans and Advances)	866.21	658.71	161.54	470.19
I.17 : Restated Statement of Other Current Assets				
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	-	-	-
Total (Other Current Assets)	98.07	45.94	53.31	30.66

I.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	-	-	-	-	-	-	-
Total (As at September 30 2025)	344.96	746.46	435.34	570.47	419.32	1.39	2,517.94
(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	-	-	-	-	-	-	-
Total (As at March 31 2025)	2,658.90	380.65	21.72	1,129.72	1.31	0.28	4,192.58
(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	-	-	-	-	-	-	-
Total (As at March 31 2024)	1,833.49	825.77	1,408.58	83.26	2.97	1.54	4,155.61
(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	-	-	-	-	-	-	-
Total (As at March 31 2023)	1,793.46	350.71	395.64	9.33	2.50	1.32	2,552.95

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
II.1 : Restated Statement of Revenue From Operations				
<u>A. Sale of Products:</u>				
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
<u>B. Sale of Services</u>	192.57	288.49	319.36	354.18
Total (Revenue From Operations)	4,535.34	11,266.12	10,455.68	10,029.89
II.2 : Restated Statement of Other Income				
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
Total (Other Income)	27.23	46.64	56.12	31.50
II.3 : Restated Statement of Cost Of Materials Consumed				
Opening Stock	642.69	526.72	458.80	469.75
Add: Purchases	2,933.32	5,057.07	4,621.68	5,787.21
	3,576.01	5,583.79	5,080.48	6,256.96
Less: Closing Stock	(882.00)	(642.69)	(526.72)	(458.80)
Total (Cost Of Materials Consumed)	2,694.01	4,941.10	4,553.76	5,798.16
II.4 : Restated Statement of Changes in inventories of Finished Goods and Work-In-Progress				
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)
Changes in Inventories	(1,497.62)	(636.44)	(82.12)	(1,353.69)
II.5 : Restated Statement of Employee Benefits Expense				
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
		-		
Total (Employee Benefits Expense)	1,353.38	2,237.62	1,958.69	1,661.32
II.6 (A): Restated Statement of Finance Costs				
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
Total (Finance Costs)	112.91	189.83	230.26	184.39
II.6 (B): Restated Statement of Finance Incomes				
<u>Interest income on:*</u>				
Fixed Deposits with bank	19.09	51.30	50.63	37.85
On Staff Loan	1.40	3.74	5.99	3.10
Total (Finance Income)	20.49	55.04	56.62	40.95
*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
II.7 : Restated Statement of Other Expenses				
<u>Manufacturing Expenses</u>				
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
	599.83	1,217.72	1,102.20	1,299.31
<u>Establishment Expenses</u>				
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
	185.89	481.84	349.18	330.40
<u>Selling Expenses</u>				
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
	36.34	135.23	170.24	142.21
Total (Other Expenses)	822.06	1,834.79	1,621.62	1,771.92

II.8 : Capitalization of Borrowing Costs:

- i. 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.
ii. 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	-	-	-	-
Total	344.53	454.82	402.57	499.07

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)
Obligations as at the reporting date	90.45	96.80	68.56	63.99
Reconciliation of Opening and Closing balance of the Fair Value of Plan Assets				
Fair Value of plan assets at beginning of the year	-	-	-	-
Expected Return on Plan Assets	-	-	-	-
Group Contributions	-	-	-	-
Benefits paid	-	-	-	-
Actuarial gain / (loss)	-	-	-	-
Fair Value of plan assets at the end of the year	-	-	-	-
Reconciliation of present value of the obligation and the fair value of plan assets				
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
Liabilities/(Assets) recognized in the Balance Sheet	90.45	96.80	68.56	63.99

(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)	-
Net Cost recognised in the Statement of Profit and Loss	25.50	36.11	20.42	65.70
Assumptions used to determine the benefit obligation:				
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 Actuarial 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

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
Earnings				
Net Profit and Loss for the year/period	560.77	1,591.64	1,203.92	1,009.27
Nominal Value	5.00	5.00	5.00	5.00
Pre-Bonus Number of Shares:				
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
Earnings per Equity Share (Pre-Bonus):				
Basic (in Rs.)	15.15	43.35	35.20	30.66
Diluted (in Rs.)	15.15	43.35	35.20	30.66
Post-Bonus Number of Shares:				
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
Earnings per Equity Share (Post-Bonus):				
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
Key Management Personnel / Directors	
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
Director's Relatives	
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
Subsidiary Companies	
Infuse HRS Pvt.Ltd.	Subsidiary Company
OMG Auto Mould Private Limited	Subsidiary Company
Entities owned/controlled by Key Management Personnel and their relatives	
Neo Venture	Proprietorship of Sathyapalan Poyil
Galaxy Mould & Tools	HUF of Jyothish Nambiar
M/s OM Enterprises	Proprietorship of Opindersingh Baddhan

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
Director Remuneration				
Opindersingh Bachattarsingh Baddhan	46.20	91.00	82.23	77.56
Jyothish Rajamohanam 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
Total Remuneration	163.48	300.45	246.75	230.87
Salary Expenses				
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	-	-	-
Interest on Unsecured Loan				
Opindersingh Bachattarsingh Baddhan	9.22	27.57	36.09	37.53
Sale of Goods / Services				
M/s OM Enterprises	-	2.88	10.49	128.80
Rent Expense				
Opindersingh Bachattarsingh Baddhan	16.80	32.70	31.50	16.00
Meena Opinder Singh Badhan	6.60	13.20	12.00	12.00
Labour Charges				
Galaxy Mould & Tools	-	-	15.00	-
M/S Om Enterprises	52.06	218.25	238.04	426.35
Neo Ventures	-	-	10.00	-
Other Expenses				
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	-
Unsecured Loan Repaid				
Opindersingh Bachattarsingh Baddhan	23.10	220.64	-	-
Jyothish Rajamohanam 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	-
Unsecured Loan Taken				
Opindersingh Bachattarsingh Baddhan	-	-	39.09	429.10
Jyothish Rajamohanam 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
Unsecured Loan				
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 Veettil	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
Directors Remuneration Payable				
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 Veettil	-	2.20	-	-
Creditors				
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	-
Debtors				
Om Enterprise	-	-	6.79	127.80
Advance Given To Creditors				
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
Sale of Property, Plant & Equipments				
Om Galaxy Ltd To Infuse HRS Pvt.Ltd.	-	32.00	12.50	-
Sale of Goods / Services				
Om Galaxy Ltd To Infuse HRS Pvt.Ltd.	-	-	0.40	0.10
OMG Auto Mould Private Limited To Om Galaxy Ltd	-	-	-	186.83
Rent Income				
Rent Income of Om Galaxy Ltd from OMG Auto Mould Private Limited	1.80	2.40	1.80	1.80
Purchase				
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
Creditors				
Infuse HRS Private Limited	53.24	34.39	45.47	58.13
Omg Auto Mould Private Limited	18.25	11.25	107.13	-
Debtors				
Infuse HRS Private Limited	-	-	0.45	-
Loans & Advances (Asset)				
From Om Galaxy Ltd To Infuse HRS Private Limited	47.50	47.50	47.50	47.50

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, Enviromental 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	-	-	-	-
<u>Amount required to be spent during the year</u>	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	-	-	-	-
<u>Excess Spent during the year</u>	-	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
Receivables as at			
Advance to supplier for Goods & Expenses / Trade Receivables			
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

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

Payable as at			
Trade Payable / Advance Received from Debtors			
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
A. CIF Value Of Imports				
Raw Material	12.99	7.80	85.19	155.62
Stores & Spares	-	-	-	-
Capital Goods	281.90	1.43	15.02	43.80
B. Earnings In Foreign Currency				
Export of Goods / Services	418.55	1,152.04	969.76	1,304.81
C. Expenditure In Foreign Currency				
Travelling Expenses	80.55	130.73	147.04	125.55
D. Raw Material Consumption	2,694.02	4,941.09	4,553.76	5,798.16
E. Stocks				
<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
F. Value Of Raw Material Consumption				
Imported				
<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%
Indigenous				
<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%
G.Sales:				
Manufacturing	4,342.77	10,977.63	10,136.31	9,675.71
Services	192.57	288.49	319.36	354.18
H. Auditors Remuneration:				
- 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.
Parent Company - Om Galaxy Limited	September 2025	90.28%	6,677.02	84.21%	472.20
Subsidiary - 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
TOTAL	September 2025	100%	7,395.85	100%	560.75

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.
Parent Company - Om Galaxy Limited	FY 2024-25	90.38%	6,167.72	80.09%	1,274.69
Subsidiary - 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
TOTAL	FY 2024-25	100%	6,824.29	100%	1,591.64

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.
Parent Company - Om Galaxy Limited	FY 2023-24	92.20%	4,776.28	88.30%	1,063.05
Subsidiary - 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
TOTAL	FY 2023-24	100%	5,180.34	100%	1,203.91

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.
Parent Company - Om Galaxy Limited	FY 2022-23	91.60%	3,363.87	83.34%	841.12
Subsidiary - 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
TOTAL	FY 2022-23	100%	3,672.35	100%	1,009.25

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)

CA JAGDISH BHOJA SHETTY

Opindersingh Bachattarsingh Baddhan

Jyothish
Rajamohanan
Nambiar

Dipti Ganesh
Choudhary

Priya Ashwini Gupta

Partner
Membership No. 111936
Mumbai

Managing Director

DIN: 02258211

Thane,

26th March 2026

Director

DIN: 02312672

Thane,

26th March 2026

CFO
PAN: *****5079G

Thane,

26th March 2026

Company Secretary

Mem No: A56534

Thane,

26th March 2026

Date : 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

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)

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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

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%

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

(i) Reconciliation of Inventories

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.

(ii) Reconciliation of Trade Receivables

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
Q2	2,545.10	2,611.61	66.50	2.55%	Reported to Bank due to
Q3	2,405.97	1,836.33	(569.63)	-31.02%	Outstanding period exceeding
Q4	3,336.30	3,041.75	(294.55)	-9.68%	specified limit (Except for Q2).

(ii) Reconciliation of Trade Payables

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

(i) Reconciliation of Inventories

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%	

(ii) Reconciliation of Trade Receivables

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
Q2	2,157.47	1,903.64	(253.83)	-13.33%	Outstanding period exceeding specified limit.

Reconciliation of Trade Payables

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)

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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
Revenue from Operations						
External Sales	4,362.24	11,266.12	173.10	-	4,535.34	11,266.12
Inter-Segment Sales	-	-	-	-	-	-
Total Revenue	4,362.24	11,266.12	173.10	-	4,535.34	11,266.12
Results						
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)
Profit from ordinary activities					560.77	1,591.64
Extraordinary Income / Loss	-	-	-	-	-	-
Net Profit for the Period					560.77	1,591.64
Assets:						
Segment Assets	14,475.20	13,293.09	1,421.67	987.88	15,896.87	14,280.97
Unallocated assets	-	-	-	-	-	-
Total Assets	14,475.20	13,293.09	1,421.67	987.88	15,896.87	14,280.97
Liabilities:						
Segment liabilities	8,610.28	6,883.15	65.30	749.80	8,675.58	7,632.95
Unallocable corporate liabilities	-	-	-	-	-	-
Total Liabilities	8,610.28	6,883.15	65.30	749.80	8,675.58	7,632.95
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 As at 30th September 2025	Post issue
Debt:		
Short Term Debt (excluding current maturity)	730.74	[*]
Long term Debt (including current maturity)	2,378.85	[*]
Total Debt	3,109.59	[*]
Shareholders Fund [Excluding Minority Interest]:		
Equity Share Capital	185.09	[*]
Reserves and surplus	6,850.22	[*]
Total Shareholders fund	7,035.31	[*]
Long term Debt/share holders fund	0.34	[*]
Total Debt /share holders fund	0.44	[*]

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.

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	
Percentage	3.68%	2.15%	3.50%	2.22%	
Source of Income					
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
Total Other income	27.23	46.64	56.12	31.50	

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
Earnings Per Share - Basic & Diluted^{1&2} (₹)	15.15	43.35	35.20	30.66
Post Bonus Earnings Per Share - Basic & Diluted^{1&2} (₹)	2.52	7.18	5.49	4.63
Return on Net Worth^{1&2} (%)	8.06%	26.82%	28.26%	34.06%
Net Asset Value Per Share¹ (₹)	190.08	176.44	143.63	104.31
Net Asset Value Per Share¹ Post Bonus (₹)	31.68	29.21	22.40	15.75
Current Ratio¹	1.34	1.43	1.49	1.22
Earning before Interest, Tax and Depreciation and Amortization¹	1,190.74	2,935.69	2,459.85	2,183.68

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.