



GAURI ASSOCIATES

Reg No.: M-142573-5
Dated 22.03.2011

Varsha, Sector-6,
C-6/3, 0/3, CBD Belapur,
Navi Mumbai - 400 614
Maharashtra, India

Our Ref: CE-GA/1232/2025-26

Date: August 14, 2026

To,
The Board of Directors,
Om Galaxy Limited
4/5/6 Blue Chip No 5, Industrial
Estate, Sativali Road, Village Valiv,
Vasai, Thane, Maharashtra, India, 401208

Ref: Proposed initial public offering of equity shares (the "Equity Shares") of OM Galaxy Limited (the "Company") for the issue of the Equity Shares (the "Issue")

Dear Sir / Madam,

We, **Anurag Arun Thakur**, bearing Membership Number **AM190633-2** (Certificate of Registration enclosed herewith as **Annexure A-1**) with expertise in Mechanical Engineering, and **Paritosh Shankar Mohite**, bearing Membership Number **M-142573-5** (Certificate of Registration enclosed herewith as **Annexure A-2**) with expertise in Civil Engineering, for and on behalf of Gauri Associates, hereby confirm that we are duly registered as Chartered Engineers with the Institution of Engineers (India). We further confirm that we are associated with Gauri Associates and are duly authorized, and possess the requisite competence and technical knowledge, to issue this certificate. We also confirm that our Certificates of Registration are valid as on the date hereof and that we are duly qualified to issue this certificate. We represent that the execution, delivery, and performance of this certificate have been duly authorized by all necessary actions (corporate or otherwise).

We further confirm that we have no direct or indirect interest in the Company except for rendering the services in the ordinary course of the profession in connection with the Issue. Further, we are not in any way connected with or related to the Company, its Promoters, Promoter Group, its Key Managerial Personnel, Senior Management, its Directors, shareholders, officers, employees, agents, representatives of the Company, Book Running Lead Manager ("**BRLM**") or their affiliates and that no such party is a 'Related Party' in relation to us in terms of the Companies Act, 2013, as amended ("**Companies Act**"), or the applicable accounting standards, and that no circumstances subsist that would materially impact our confirmations and findings as expressed in this certificate. Further, we are not and have not been interested in or engaged in the formation, promotion or management of the Company.

In connection with the Issue and pursuant to the engagement letter dated September 10, 2025, we have been requested by the Company to update the information contained in our certificate dated March 19, 2026, pursuant to an independent examination, verification, certification and confirmation of the details in relation to:

- (a) the installed capacity, actual production and capacity utilization of the manufacturing units at the below mentioned address, owned or leased by the Company and its subsidiaries (collectively, the "**Manufacturing Units**") as appearing in **Annexure B**;

For this certificate, "subsidiaries" shall mean OMG Auto Mould Private Limited and Infuse HRS Private Limited.



Company: Om Galaxy Limited

Manufacturing Units	Address	Total Factory area (in Sq. ft.)	Products Manufactured
Unit I	Industrial Gala No 2, 4, 5, 6 & 8 on the Ground Floor, Blue chip No 5 Industrial premises Csl, on the plot of land bearing Survey No. 86 and Hissa No. 6/1, 6/2, Village Valiv, Sativali Road, Valiv Phata, Vasai East, District Palghar – 401208, Maharashtra	23,293.10	Pipe Fitting and Industrial Moulds
Unit II	Plot no 13, bearing Survey No. 198, Hissa No. 5/1 part, together with the Industrial shed in the Gaurapada Agro Vruksh Lagwad Co-op Society Ltd, situated at Village Gokhivare, Taluka Vasai, District Palghar – 401208, Maharashtra	9,768.00	
Unit III	Industrial Gala No 1, bearing Survey No. 14, Hissa No 3, Village Poman, Vasai Road (East), District Palghar – 401208, Maharashtra	26,376.20	Pipe Fitting, Industrial Moulds and Wondra products.
Unit IV	Industrial Gala 1, 2, 3 Sheetal Industrial Estate, Complex 2, bearing Survey No. 234, 236 & 237, Plot No – 14, 15, 16 & 17, Village Gokhiware, Sativali Road, Vasai (East), District Palghar – 401208, Maharashtra	11,185.64	Pipe Fitting and Industrial Moulds

Subsidiary: OMG Auto Mould Private Limited

Manufacturing Units	Address	Total Factory area (in Sq. ft.)	Products Manufactured
Unit I	Industrial Plot no 14 in Agro Vruksh Lagwad Co-op Society Ltd. bearing Survey No. 198, Hissa No 5/1, Village Gokhivare, Gaurapada, Vasai Road (East), District Palghar – 401208, Maharashtra	5,920.15	Automotive Moulds
Unit II	Plot No. G—63/9, MIDC Industrial Plot, Village Kuruli, Taluka Khed, District Pune - 410501, Maharashtra	10,404.07	

Subsidiary: Infuse HRS Private Limited

Manufacturing Unit	Address	Total Factory area (in Sq. ft.)	Products Manufactured
Unit I	Gala 30/36, Blue Chip Indl Estate, Sativali Road, Vasai, District Palghar 401208, Maharashtra	1,705.00	Hot Runner System

(b) Layout and photographs of the Manufacturing Units which appear in *Annexure C*.

(c) Process of manufacturing products by the Company (Moulds and under “WONDRA” brand) as appearing in *Annexure D*.

Based on our independent review of the information, explanations and representations provided to me by the Company, physical inspection of the machinery and equipment at the Manufacturing Units and our verification of the relevant information, records and documents of the Company & its subsidiaries, including list of machinery and equipment and their capacities, MIS reports on total monthly production, process description and flow-process diagrams, approvals/submissions made to governmental authorities or regulatory authorities, management certified production details and installed capacity of the Manufacturing Units and review of actual data at each of the Manufacturing Units, and other necessary procedures carried out by us including those as listed in **Annexure E** in relation to calculation of the installed capacity, actual production and capacity utilization of the Manufacturing Units.

We confirm that **Annexure B** contains true, complete, accurate and fair details of the installed capacity, actual production and capacity utilization at the Manufacturing Units for the Fiscal 2026, Fiscal 2025 and 2024; layout and pictures of the Manufacturing Units as on the date of this certificate is attached as **Annexure C**, the process of manufacturing Moulds and "WONDRA" products by the Company is attached as **Annexure D**.

We consent to the inclusion (in part or full) of the information in this certificate, the annexures hereto and the reference(s) thereto in the Red Herring Prospectus ("RHP") and the Prospectus ("Prospectus") intended to be filed by the Company with the Registrar of Companies, Mumbai II ("RoC") and SME Platform of BSE Limited where the Equity Shares are proposed to be listed (the "Stock Exchange"), and as well as in addenda or supplements thereto, investor and roadshow presentations, research reports and other documents in relation to the Issue and any other material to be used in relation to the Issue (the "Issue Documents").

We also consent to the inclusion of this certificate as a part of "**Material Contracts and Documents for Inspection**" in connection with the Issue, which will be available for inspection at the Company's registered office or uploaded on the Company's website from the date of filing of the RHP until the Bid/Issue Closing Date. We hereby consent to the submission of this certificate as may be necessary to the Stock Exchange, SEBI and the RoC, including the repository system of the Stock Exchange and any other regulatory authority and/or for the records to be maintained by the BRLM and in accordance with applicable law.

We also consent to be named as an '**Expert**' in terms of Section 2(38) and Section 26(5) of the Companies Act with respect to this certificate. The following details may be disclosed in the Issue Documents.

Name of Firm/Organization: Gauri Associates
Address: A-308, 3rd Floor, Freight Forwarders Premises Bldg., Opp. JNPT Township, P. No.: 5, Sec.:1, Dronagiri, Raigad - 400 707, Maharashtra, India.
Telephone Number: +91 8898158787
Email: gauriassociates17@gmail.com

We present to you and confirm the following details:

Sr. No.	Particulars	Anurag Arun Thakur	Paritosh Shankar Mohite
1.	Qualification	Bachelor of Engineering	Bachelor of Engineering
2.	Experience	3 years	3 years

We hereby confirm that this certificate does not contain any untrue statement of any material fact and does not omit to state any material fact necessary in order to make the statements made herein, in the light of the circumstances under which they were made, not misleading. This certificate may be relied upon (in part or in full) by the Company, the BRLM and the legal counsel, appointed pursuant to the Issue and may be submitted to the Stock Exchange and any other regulatory or statutory or governmental authority. We hereby consent to this certificate being disclosed by the BRLM, if required (i) by reason of any law, regulation or order of a court or by any government or competent regulatory authority, or (ii) in seeking to establish a defense in connection with, or to avoid, any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation in relation to the contents of the Issue Documents.

We undertake to immediately inform the BRLM and the legal counsel in case of any changes or qualifications or any material developments in respect of the matters covered in this certificate (including the annexures hereto) until the date when the Equity Shares pursuant to the Issue commence trading on the Stock Exchange. In the absence of any such written communication from us until the date when the Equity Shares commence trading on the Stock Exchange, the above information contained in this certificate herein should be taken as true, correct,

accurate and updated and you may assume that there is no change in respect of the matters covered in this certificate.

We agree to keep information regarding the Issue and the contents of this certificate granted by me strictly confidential.

All capitalised terms used but not defined herein have the meanings ascribed to them in the Issue Documents.

Yours truly,

For and behalf of Gauri Associates,

Authorised Signatory

Name:

Designation:

Membership No.:

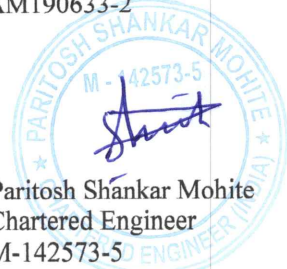

Anurag Arun Thakur
Chartered Engineer
AM190633-2

Authorised Signatory

Name:

Designation:

Membership No.:


Paritosh Shankar Mohite
Chartered Engineer
M-142573-5

CC:

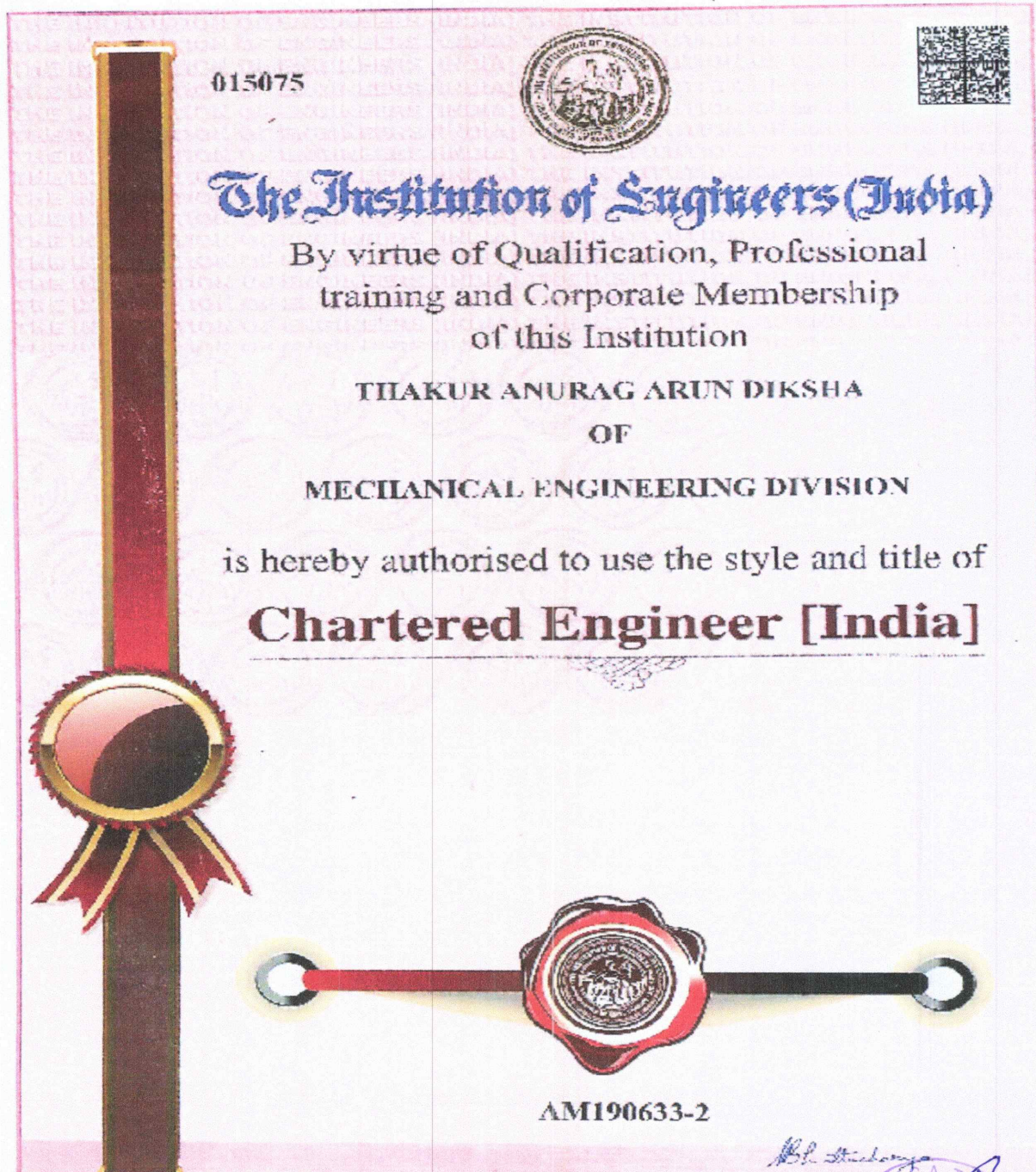
Book Running Lead Manager

Indorient Financial Services Limited
B-805, Rustomjee Central Park,
Andheri Kurla Road,
Chakala, Mumbai – 400093

Legal Counsel to the Issue

Khaitan & Khaitan
Solicitors & Advocates
Plot No. 100, 1st floor,
Okhla Phase-III, Okhla Industrial Estate
New Delhi – 110020.

ANNEXURE A 1 - CHARTERED ENGINEER REGISTRATION CERTIFICATE OF ANURAG ARUN THAKUR



ANNEXURE A 2 - CHARTERED ENGINEER REGISTRATION CERTIFICATE OF PARITOSH SHANKAR MOHITE

The Institution of Engineers (India) 021340

M-142573-5

By virtue of Professional training, experience and Corporate Membership of this Institution

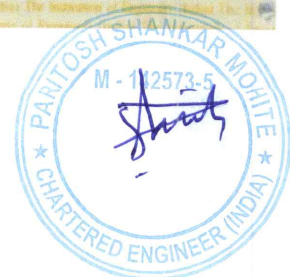
PARITOSH SHANKAR MOHITE
OF
CIVIL ENGINEERING DIVISION

is hereby authorised to use the style and title of
Chartered Engineer [India]

Dated this **Twenty Second** day of **March** **2011**

[Signature]
Secretary and Director General

Dated **22 MAR 2011**



ANNEXURE B

Details of the installed capacity and capacity utilization of the manufacturing units of the Company and its subsidiaries for the Fiscal 2026, Fiscal 2025 and 2024.

Manufacturing Units	Fiscal 2026			Fiscal 2025			Fiscal 2024		
	Installed Capacity (In MTPA) ⁽¹⁾	Actual Production (In MTPA) ⁽²⁾	Capacity utilization (in %) ⁽³⁾	Installed Capacity (In MTPA) ⁽¹⁾	Actual Production (In MTPA) ⁽²⁾	Capacity utilization (in %) ⁽³⁾	Installed Capacity (In MTPA) ⁽¹⁾	Actual Production (In MTPA) ⁽²⁾	Capacity utilization (in %) ⁽³⁾
Om Galaxy Limited (Moulds)									
Unit I	371	315	85	330	287	87	286	229	80
Unit II	170	145	85	139	121	87	114	96	84
Unit III	420	345	82	392	325	83	338	260	77
Unit IV	185	155	84	164	138	84	145	110	76
Total	1,146	960	84	1,025	871	85	883	695	79
Om Galaxy Limited (products under "WONDRA" brand)									
Unit III	450	270	60	-	-	-	-	-	-
OMG Auto Mould Private Limited									
Unit I	187	153	82	137	122	89	102	89	87
Unit II	286	225	79	228	194	85	172	143	83
Total	473	378	80	365	316	87	274	232	85
Infuse HRS Private Limited									
Unit I	11	9.70	88	9	8	89	8	7	88

Notes:

(1) Installed capacity refers to the annual production capacity available at the end of the year indicated. Basis / assumptions for Installed capacity:

a) Adequate availability of Raw Materials, Skilled Manpower, Power Supply.

b) 300 working days per year.

c) Two shifts per day and eight hours per shift.

d) No lockdown strikes and shutdown of factory during the year.

(2) Basis of actual production:

a) Actual working shifts and manpower availability.

b) Actual raw materials processed depend on Machine Utilisation rate, Product Mix, working days and shifts operated, downtime due to maintenance, rework, or design changes.

c) Actual production is measured in terms of processed raw materials (in metric tonnes) depending on the product mix and project type. Raw material consumption data is taken on a reasonable basis for estimating actual products manufactured.

(3) Capacity utilization = (actual production / installed capacity) * 100.

(4) Figures have been rounded off for ease of presentation.

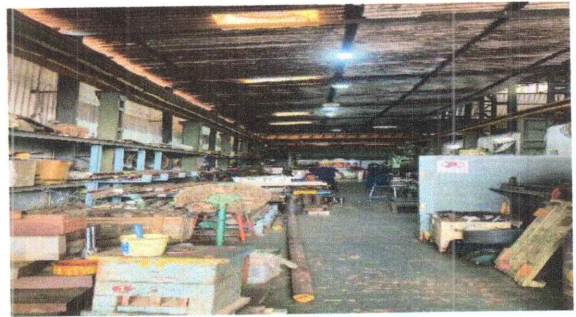


ANNEXURE C

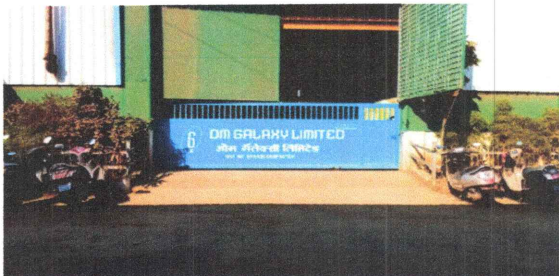
Manufacturing Unit-I



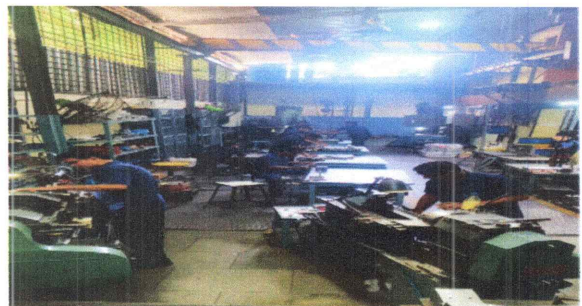
Manufacturing Unit-II



Manufacturing Unit-III



Manufacturing Unit-IV



OMG AUTO

OMG Auto Unit-I



OMG Auto Unit-II



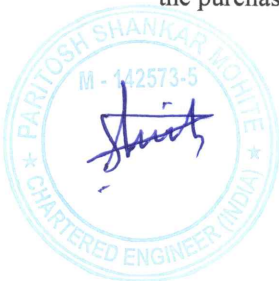
INFUSE HRS



ANNEXURE D

Manufacturing Process for Moulds

1. **Request for Quotation (RFQ) Evaluation and Quotation Submission:** The process begins when the company receives a RFQ from the customer along with technical requirements and specifications. After technical discussions and feasibility evaluation, the company submits a quotation and negotiates the commercial and technical terms.
2. **Purchase Order Confirmation and Project Initiation:** Once the quotation is accepted, the customer issues a Purchase Order (PO) and an advance payment, confirming the project and commercial terms. A proforma invoice and technical specifications are confirmed from the customer prior to formally initiating the project execution.
3. **Mould Design Development:** The design team collects all required design inputs and develops the product and mould design concepts. After internal approvals at different stages, the final 3D mould design is prepared.
4. **Design Validation and Risk Assessment:** The finalized design undergoes internal approval to validate functionality, safety, and efficiency. Failure Mode and Effects Analysis (FMEA) is conducted to identify and mitigate potential risks before production.
5. **Bill of Materials (BOM) Finalization and Procurement Planning:** The finalized BOM is approved and forwarded to the purchase department for procurement planning. Any discrepancies or issues are escalated for clarification before proceeding further.
6. **Procurement and Material Verification:** The procurement team verifies the BOM, invites quotations from multiple suppliers, and negotiates pricing and supply terms. After issuing purchase orders, materials are received, verified through Goods Received Note, and forwarded to respective departments.
7. **Design Handover and Production Alignment:** A kickoff meeting is conducted with the mould maker to communicate the finalized design and project expectations. Technical drawings are interpreted and standard parts are identified and segregated for manufacturing.
8. **Detailed Manufacturing Planning:** A detailed micro-level manufacturing plan is prepared for all mould components. The plan allocates tasks and timelines across departments to ensure efficient execution.
9. **Component Manufacturing and Quality Control:** Individual mould components are manufactured as per the micro plan using precision machining processes. Continuous monitoring and stage-wise inspection ensure accuracy before moving to the next operation. In case of any delays or inaccuracies in the moulds, the same are highlighted and addressed accordingly.
10. **Mould Assembly and Inspection:** Machined and standard parts are assembled to form the complete mould structure. Sub-assemblies and final assemblies are inspected with the quality control team to ensure proper fit and functionality.
11. **Mould Trial and Performance Testing:** The mould undergoes trial preparation where it is mounted on a moulding machine for testing. Polymer trials are conducted under specified parameters and a trial report is prepared.
12. **Customer Sample Validation:** Sample products generated during the trial are submitted to the customer for validation. If the samples do not meet specifications, necessary rework and adjustments are carried out before resubmitting for approval.
13. **Final Approval and Dispatch:** After successful testing, final quality documentation and production data are compiled. Upon receiving customer approval, the mould is prepared for dispatch and invoiced as per the purchase order.



Manufacturing Process for products under “WONDRA” brand

1. **Product Research:** Market trends, competitor offerings and feedback from distributors are analysed to identify demand gaps, product opportunities and pricing feasibility in line with our brand positioning and target markets.
2. **Cost Budgeting:** Detailed cost estimates are prepared covering raw materials, packaging, labour, overheads and logistics. Target margins are determined in line with the proposed maximum retail price (“MRP”) strategy and distributor margin structure.
3. **Product Designing:** Product design focuses on functionality, durability, ergonomics and aesthetics. Computer-aided design (CAD) drawings and prototypes are developed prior to final approval, with branding elements incorporated at the design stage.
4. **Tool Planning and Tool Trials:** Mould design, cavity configuration and material flow analysis are undertaken prior to tool manufacturing. Trial runs are conducted to verify dimensions, finish, strength and cycle time before approval for commercial production.
5. **Production and Raw Material Planning:** Production schedules are aligned with anticipated demand and distributor requirements. Raw material planning is undertaken to support uninterrupted manufacturing while minimizing wastage, with safety stock maintained for key stock keeping units (“SKUs”).
6. **Tufting Design Planning and Tufting:** For brush-based products, brush density, filament quality, colour combinations and pattern layout are finalized based on product specifications. Tufting trials are conducted to ensure durability and product performance.
7. **Quality Control and Primary Packing:** Quality checks are carried out at multiple stages including raw material inspection, in-process checks and finished product inspection. Products are packed in suitable primary packaging to ensure protection and presentation.
8. **Master Packing and Storage:** Finished goods are packed in bulk configurations based on SKU requirements. Products are stored systematically with batch identification and inventory management practices such as the First-In-First-Out (FIFO) method.
9. **Order Generation and Sales Order Processing:** Orders are generated based on distributor demand, secondary sales data and inventory movement. Sales orders are processed in accordance with approved credit limits and commercial terms.
10. **Order Issuance and Customer Service:** Orders are confirmed, invoiced and scheduled for dispatch. Customer service teams coordinate documentation, scheme application and communication with distributors prior to dispatch.
11. **Order Packing:** Products are picked as per invoice, verified on a SKU basis and securely packed. Labelling, barcoding and documentation are cross-checked to ensure dispatch accuracy.
12. **Logistics Planning and Delivery:** Transportation arrangements are planned based on delivery location, cost efficiency and urgency of dispatch. Shipments are tracked until delivery to distributors or super stockists is completed.



ANNEXURE E

1. Visited Manufacturing Units as given below:

Om Galaxy Limited	
Manufacturing Units	Date
Unit I	July 10, 2026
Unit II	July 10, 2026
Unit III	July 10, 2026
Unit IV	July 10, 2026
OMG Auto Mould Private Limited	
Unit I	July 10, 2026
Unit II	July 15, 2026
Infuse HRS Private Limited	
Unit I	July 10, 2026

2. Studied the actual process of production.
3. Inspected the Machineries and Equipment deployed at all the Manufacturing Units.

Documents Reviewed:

4. Examined all relevant documents related to land –Agreement for Sale, Leave and License Agreement, Agreement to transfer, Release Deed, Surveyor Report, Deed of Conveyance including incidental costs.
5. Consent to establish / operate.
6. As per Share Certificates of Blue Chip Estate Society and Factory Licenses.
7. List of Plant and Machinery.
8. Fire NOC received and the applications filed.
9. Form No 7 - Health Register.

