

Om Galaxy Limited

{formerly known as Om Galaxy Precision Mould Crafts Pvt Ltd
&
Om Galaxy Private Limited}

Address:

**4/5/6 Blue Chip No 5, Industrial Estate, Sativali Road,
Village Valiv, Vasai, Thane, Maharashtra-401208, India**

CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR 2025-26

M/s. Shetty Naik & Associates
Chartered Accountants



**No.31, Madhuban Industrial Estate,
Plot No. 30, Off Mahakali Caves Road,
Andheri – E, Mumbai – 400093.
Tel.: 022 6149 8484 / 022 4214 8484 (15 Lines)**

Branch/Associates Address:

**221, Bake House, Maharashtra Chamber of Commerce Lane,
Fort, Mumbai 400023.**

Mumbai | Hyderabad | Bengaluru | Gujarat | Delhi | Dubai

**Email: sna@snachartereds.com
Website : www.snachartereds.com**

Jagdish B. Shetty

B. Com., F. C. A., D. I. S. A. (ICAI), L. L. B. (Gen.)



SHETTY NAIK & ASSOCIATES

Chartered Accountants

Santosh J. Naik

B. Com., L. L. B., F. C. A., D. I. S. A. (ICAI)

31, Madhuban Industrial Estate, Plot No. 30, Off Mahakali Caves Road, Andheri (E), Mumbai - 400 093.
Tel.: 022 4214 8484 / 6149 8484 (15 Lines) Fax : 022 4214 8485 Email : sna@snachartereds.com www.snachartereds.com

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF OM GALAXY LIMITED

Report on the Audit of the Consolidated Financial Statements

Qualified Opinion

We have audited the accompanying Consolidated Financial Statements of **OM Galaxy Limited (Formerly known as "OM Galaxy Precision Mould Crafts Private Limited & Om Galaxy Private Limited")** (the "Company") **and its subsidiaries** (hereinafter referred to as "**the Group**"), which comprise the Balance Sheet as on 31st March 2026, the Statement of Profit and Loss and the Statement of Cash Flows for the year ended and notes to the financial statements including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matters described in the basis for the qualified opinion section of our report the aforesaid Consolidated financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the Accounting Standards, of the state of affairs of the Company as at 31st March, 2026 and Profit, and its cash flows for the year ended on that date.

Basis for Qualified Opinion

The Company has not provided for interest payable on delayed and outstanding payments to suppliers registered under Micro, Small and Medium Act, 2006. Further, the data related to delay in payments to such suppliers is not readily made available for verification and therefore, we could not quantify the impact of above qualification on the Profit & Loss Account for the year.

In case of Subsidiary - INFUSE HRS PRIVATE LIMITED

The Company has not provided for interest payable on delayed and outstanding payments to suppliers registered under Micro, Small and Medium Act, 2006. Further, the data related to delay in payments to such suppliers is not readily made available for verification and therefore, we could not quantify the impact of above qualification on the Profit & Loss Account for the year.

In case of Subsidiary - OMG AUTO MOULD PRIVATE LIMITED

The Company has not provided for interest payable on delayed and outstanding payments to suppliers registered under Micro, Small and Medium Act, 2006. Further, the data related to delay in payments to such suppliers is not readily made available for verification and therefore, we could not quantify the impact of above qualification on the Profit & Loss Account for the year.





We conducted our audit of the Consolidated financial statements in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Statements" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for qualified opinion on the Consolidated financial statements.

Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Consolidated financial statements and our auditor's report thereon.

Our opinion on the Consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Consolidated financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report on in this regard.

Our audit opinion is not modified in respect of the above.



Responsibilities of Management and Those Charged with Governance for Consolidated Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Consolidated financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, read with Rule 7 of The Companies (Accounts) Rules, 2014 ('the Rules') and The Companies (Accounting Standards) Rules, 2021. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated financial statements, the Board of Directors is responsible for assessing the ability of the Group and its Subsidiary and joint controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the company's financial reporting process of the Group.

Auditor's Responsibilities for the Audit of Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:





- Identify and assess the risks of material misstatement of the Consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management of the holding Company.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its subsidiaries and joint venture to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated financial statements, including the disclosures, and whether the Consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of such entities or business activities within the Group of which we are the independent auditors, to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of financial statements of such entities included in the consolidated financial statements, which we are the independent auditors.





Materiality is the magnitude of misstatements in the Consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with the relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter Para

The Consolidated financial statements of the Group for the year ended 31st March 2025 were audited by the predecessor auditor, CA Amar Parekh, who expressed a qualified opinion on those financial statements in respect of the matter referred to in the Basis for Qualified Opinion section of our report. The said matter continues to affect the current year's consolidated financial statements and has accordingly been considered in our Basis for Qualified Opinion section. The comparative figures for the previous year are based on the financial statements audited by the predecessor auditor.

We did not audit the financial statements of 2 subsidiaries whose share of total assets, total revenues, net cash inflows / (outflows) and share of profit/ loss in its subsidiaries included in the consolidated financial statements, for the relevant years is tabulated below, which have been audited by other auditor – CA Amar Parekh, and whose reports have been furnished to us by the Company's management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these components, is based solely on the reports of the other auditor:

Particulars	March 31, 2026
Total Assets	3,771.36
Total Revenue	2,649.07
Net Cash Inflows/ (Outflows)	79.72
Share of profit/ loss in its subsidiaries	311.32

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



Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of sub-section (11) of section 143 Act, we give a statement on the matters specified in paragraphs 3 and 4 of the Order as follows:

xxi. The provisions of the Companies (Auditor's Report) Order, 2020 ("the Order") are not applicable to the consolidated financial statements of the Company. However, as required by paragraph 3(xxi) of the Order, we have considered the reports issued by the respective entities included in the consolidated financial statements.

According to the information and explanations given to us and based on the CARO reports issued of the companies included in the consolidated financial statements, there have been no qualifications or adverse remarks in the CARO reports of the companies included in the consolidated financial statements.

NAME OF ENTITY	CIN	RELATIONSHIP	STANDALONE CARO CLAUSE NUMBER
OM Galaxy Limited	U33127MH2008PLC187382	Holding Company	(ii), (iii), (vii)
OMG Auto Mould Private Limited	U28995MH2019PTC327024	Subsidiary Company	NA
Infuse HRS Private limited	U28100MH2021PTC369057	Subsidiary Company	NA

2. As required by Section 143(3) of the Act, based on our audit we report that:
- We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - In our opinion, proper books of accounts as required by law have been kept by the Company so far as it appears from our examination of those books.
 - The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account.
 - In our opinion, the aforesaid Consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014.



- e) There are no observations or comments or qualifications **except as mentioned in Basis of Qualification Para** of the auditors on financial transactions or matters which have any adverse effect on the functioning of the company;
- f) On the basis of the written representations received from the directors as on 31st March 2026 taken on record by the Board of Directors, none of the directors are disqualified as on 31st March 2026 from being appointed as a director in terms of Section 164(2) of the Act.
- g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- h) With respect to the provisions of section 197(16) of the Companies Act 2013 (Remuneration to Directors), in our opinion and to the best of our knowledge, information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 read with Schedule V of the Act and the Rules made thereunder, except where authorized by the members in General Meeting.
- i) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has no impact of pending litigations during the year.
 - ii. The Company did not have long term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred in Investor Education and Protection Fund by the Company.
 - iv. As per Rule 11(e), we report as under:
 - (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate





Beneficiaries;

- (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(c), as provided under (a) and (b) above, contain any material misstatement.
- v. There has been no dividend declared or paid during the year by the Company and hence compliance with section 123 of the Act is not applicable.
- vi. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of accounts, which has a feature of recording audit trail (edit log) facility which has been enabled throughout the Financial Year 2025-26. In continuation to the above, based on our examination it is seen that the audit trail provides the list of altered records. Based on our test check, we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

For Shetty Naik & Associates
Chartered Accountants
(ICAI Firm's Registration No. 124851W)

CA. Jagdish Shetty
Partner

Membership No: 111936

Place: Mumbai

Date: 14th August 2026

UDIN: 26111936FZFWXY6093





ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting under clause (i) of Sub – Section 3 of section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **OM Galaxy Limited (Formerly known as "OM Galaxy Precision Mould Crafts Private Limited & Om Galaxy Private Limited")** ("the Company") as of 31st March 2026 in conjunction with our audit of the Consolidated financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013 to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.





Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that:

- 1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- 2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- 3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting have become inadequate because of changes in condition or that the degree of compliance with the policies or procedures may deteriorate.





SHETTY NAIK & ASSOCIATES
Chartered Accountants

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2026 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financials Controls Over Financial Reporting issued by the ICAI.

For Shetty Naik & Associates
Chartered Accountants
(ICAI Firm's Registration No. 124851W)

CA. JAGDISH SHETTY
Partner

Membership No: 111936

Place: Mumbai

Date: 14th August 2026

UDIN: 26111936FZFWX46093



OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)
CIN: U33127MH2008PLC187382
CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES

(Rs. In Lakhs)

Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
I. Equity and Liabilities			
(1) Shareholders' Funds			
(a) Share Capital	I.1	1,110.54	184.62
(b) Reserves and Surplus	I.2	6,979.63	6,416.75
		8,090.17	6,601.37
(2) Minority Interest		233.93	166.52
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	I.3	2,015.66	1,351.85
(b) Deferred Tax Liabilities (Net)	I.4	74.17	68.36
(c) Other Long Term Liabilities		-	-
(d) Long-Term Provisions	I.5	102.43	96.62
		2,192.26	1,516.83
(4) Current Liabilities			
(a) Short-Term Borrowings	I.6	1,763.24	1,157.81
(b) Trade Payables:-			
(i) Total Outstanding Dues of Micro Enterprises and Small Enterprises; and	I.7	1,709.70	1,825.44
(ii) Total Outstanding Dues of Creditors Other Than Micro Enterprises and Small Enterprises	I.7	2,021.21	1,045.78
(c) Other Current Liabilities	I.8	946.88	1,750.57
(d) Short-Term Provisions	I.9	573.75	316.16
		7,014.78	6,095.76
TOTAL (EQUITY AND LIABILITIES)		17,531.14	14,380.48
II. Assets			
(1) Non-Current Assets			
(a) Property, Plant and Equipment and Intangible Assets	I.10		
(i) Property, Plant and Equipment		6,982.24	4,665.72
(ii) Intangible Assets		72.68	48.98
(iii) Capital Work-in-Progress		1,585.59	60.12
(iv) Intangible Assets under development		-	-
(b) Non-Current Investments	I.11	-0.00	-
(c) Deferred Tax Assets (Net)	I.4	-	0.47
(d) Other Non-Current Assets	I.12	494.78	710.06
		9,135.28	5,485.35
(2) Current Assets			
(a) Current Investments		-	-
(b) Inventories	I.13	4,302.34	3,359.34
(c) Trade Receivables	I.14	2,995.97	4,198.06
(d) Cash and Bank Balances	I.15	610.15	573.84
(e) Short-Term Loans and Advances	I.16	285.20	717.69
(f) Other Current Assets	I.17	202.20	46.20
		8,395.86	8,895.13
TOTAL (ASSETS)		17,531.14	14,380.48

Refer Significant accounting policies as per Note IV and Notes forming part of the Consolidated Financial Statements.

As per our report attached here with

For SHETTY NAIK & ASSOCIATES
Chartered Accountants

ICAI Firm Reg. No. 124851W

CA JAGDISH BHOJA SHETTY

Partner

Membership No. 111936

Place: Mumbai

Date: 14th August 2026

For and on behalf of the board of

OM GALAXY LIMITED

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

Opindersingh Bachattarsingh
Baddhan

Managing Director

DIN: 02258211

Thane

14th August 2026

Jyothish Rajamohanam
Nambiar

Director

DIN: 02312672

Thane

14th August 2026

Dipti Ganesh
Choudhary

CFO

PAN: *****5079G

Thane

14th August 2026

Priya Ashwini Gupta

Company Secretary

Mem No: A56534

Thane

14th August 2026



OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)
CIN: U33127MH2008PLC187382
CONSOLIDATED STATEMENT OF PROFIT AND LOSS

(Rs. In Lakhs)

Particulars	Notes	For the year ended 31st March 2026	For the year ended 31st March 2025
Income			
I. Revenue from operations	II.1	12,400.14	11,310.66
II. Other income	II.2	67.62	56.43
III. Total (Income) (I + II)		12,467.76	11,367.09
IV. Expenses :			
Cost of Materials Consumed	II.3	4,922.51	4,948.14
Purchases of Stock in Trade		-	-
Changes in Inventories of Finished Goods and Work-In-Progress	II.4	(773.47)	(643.50)
Employee Benefits Expense	II.5	2,968.53	2,314.49
Other Expenses	II.7	2,068.05	1,829.73
Total (Expenses)		9,185.62	8,448.86
V. Earnings before interest, tax, depreciation and amortisation (EBITDA) (III - IV)		3,282.14	2,918.23
Finance Costs	II.6 (A)	269.01	190.53
Finance Incomes	II.6 (B)	(57.31)	(55.04)
Depreciation and Amortisation Expense	I.10	836.67	593.20
VI. Profit before exceptional and extraordinary items and tax		2,233.77	2,189.52
VII. Exceptional items & Extraordinary items:		-	-
VIII. Prior Period Expenses / (Incomes) (Net) (Refer Note II. 25)		116.78	-
IX. Profit before tax		2,116.99	2,189.52
X. Tax expense :			
(1) Current Tax Payable		540.33	553.10
(2) Tax Adjustment for Earlier years		-	8.81
(3) Deferred Tax		29.86	(6.60)
		570.19	555.30
XI. Profit (Loss) for the year from continuing operations (IX-X)		1,546.79	1,634.22
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 year (XI + XIV)		1,546.79	1,634.22
XVI. Profit / (Loss) attributable to Minority Interest		63.66	59.81
XVII. Profit / (Loss) attributable to Owners		1,483.13	1,574.41
XVIII. Earnings per Equity Share : (FV Rs. 5 each)*			
Basic EPS (in Rs.)	II.15	6.68	7.10
Diluted EPS (in Rs.)	II.15	6.68	7.10

Refer Significant accounting policies as per Annexure IV and Notes forming part of the 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 years above.

As per our report attached here with

For SHETTY NAIK & ASSOCIATES

Chartered Accountants

ICAI Firm Reg. No. 126851W

For and on behalf of the board of

OM GALAXY LIMITED

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

CA JAGDISH BHOJA SHETTY

Partner

Membership No. 111936

Place: Mumbai

Date : 14th August 2026

Opindersingh
Bachattarsingh Baddhan

Managing Director

DIN: 02258211

Thane

14th August 2026

Jyothish Rajamohanam
Nambiar

Director

DIN: 02312672

Thane

14th August 2026

Dipti Banesh
Choudhary

CFO

PAN: *****5079G

Thane

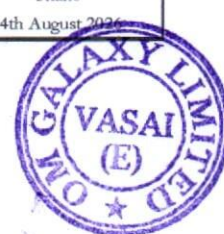
14th August 2026

Priya Ashwini Gupta

Company Secretary

Thane

14th August 2026



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

CIN: U33127MH2008PLC187382

CONSOLIDATED CASH FLOW STATEMENT

(Rs. In Lakhs)

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
A. Cash flow from Operating Activities		
Net Profit before tax	2,116.99	2,189.52
Adjustments for:		
Depreciation and amortisation	836.67	593.20
Provision for Gratuity	19.14	77.42
Interest on Borrowings & other Finance Cost	269.01	190.55
Interest Income	(57.31)	(55.04)
Sundry Balance Write-Back	(41.84)	(12.56)
Bad Debts	1.79	19.82
Prior Period Expenses	116.78	-
Foreign Exchange (Gain) / Loss	(2.26)	6.01
(Profit) on Sale of PPE	(2.28)	(17.11)
Operating Profit before Working Capital Changes	3,256.69	2,991.81
Adjustments for (increase) / decrease in operating assets:		
- Inventories	(942.99)	(752.41)
- Trade receivables	1,194.82	(60.93)
- Short-Term Loans And Advances	373.50	(540.46)
- Other current assets	(132.89)	8.68
Adjustments for increase / (decrease) in operating liabilities:		
- Trade Payables	902.81	633.08
- Other Current Liabilities	(816.36)	781.36
- Provisions	142.25	95.65
Cash Generated From Operations:	3,977.83	3,156.78
Income Taxes Paid (Net of Refunds)	(476.48)	(471.52)
Net Cash Generated / (Used) from Operating Activity	3,501.35	2,685.26
B. Cash flow from Investing Activities		
Payment for Purchase of Fixed Assets including Capital Work-in-Progress	(4,742.13)	(1,615.82)
Proceeds from Sale of Fixed Assets including Capital Work-in-Progress	7.70	-
Withdrawal / (Investment) in Fixed Deposit - Non Current	(80.45)	31.61
Withdrawal / (Investment) in Fixed Deposit - Current	52.15	(29.02)
Non-Current Assets Advances and Security Deposits	295.74	(262.23)
Interest Received	33.94	55.03
Net Cash Generated / (Used) from Investing Activities	(4,433.05)	(1,820.43)
C. Cash flow from Financing Activities		
Issue of Equity Share	12.50	37.50
Short term Borrowing	605.43	(457.00)
Long term borrowings Repaid	(1,080.81)	(907.81)
Long term borrowings Availed	1,743.21	675.51
Interest & Other Finance Cost Paid	(262.43)	(190.53)
Net Cash Generated / (Used) from Financing Activities	1,017.90	(842.33)
D. Net Increase/(Decrease) in Cash & Cash Equivalents	86.20	22.50
Effect of exchange rates on Cash & Cash Equivalent	2.26	(6.01)
Cash and cash equivalents as at the beginning of the year	70.12	53.63
Cash and cash equivalents as at the end of the year (Refer Note L15)	158.58	70.12

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 PVT. LTD)

CA JAGDISH BHOJA SHETTY

Partner

Membership No. 111936

Place: Mumbai

Date : 14th August 2026

Opindersingh
Bachattarsingh Baddhan

Managing Director

DIN: 02258211

Thane

14th August 2026

Jyothish Rajamohan
Nambiar

Director

DIN: 02312672

Thane

14th August 2026

Dipti Ganesh
Choudhary

CFO

PAN: *****5079G

Thane

14th August 2026

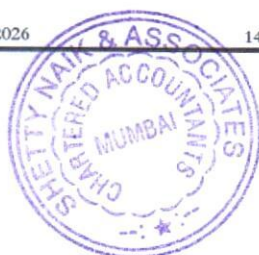
Priya Ashwini Gupta

Company Secretary

Mem No: A56534

Thane

14th August 2026



NOTE IV: SIGNIFICANT ACCOUNTING POLICIES OF CONSOLIDATED 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 Comprises of entities in which the Company Exercises Significant Influence /control as of 31st March, 2026, 31st March, 2025, 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

- The Group is engaged in the following business:
 - Manufacturing & Sale of all types of Moulds and 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 ACCOUNTING POLICIES:

BASIS OF PREPARATION OF CONSOLIDATED FINANCIALS STATEMENT

- The statement of Assets and Liabilities of the Group as at 31th March, 2026 and 31st March, 2025, the related statement of profits and loss and cash flows for the year ended on 31st March, 2026 and 31st March, 2025 (herein collectively referred as ("**Consolidated Financial Statements**") have been prepared by the management to comply



in all material respects with the provision of Division I of Schedule III of Companies Act, 2013 (the 'Act') read with rules as applicable and Revised Guidance note on Schedule III ("Guidance Note") issued by the ICAI.

- The Consolidated 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 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 Consolidated Financial Statements are mentioned in Lakhs unless otherwise stated in the relevant notes or schedules of the Consolidated Financial Statements.

BASIS OF CONSOLIDATION

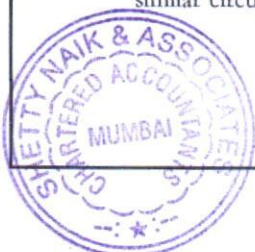
The Consolidated financial statements comprise the financial statements of the Company and its subsidiaries (referred to as "Group" as at 31st March 2026, 31st March 2025). Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and can 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 most of the 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 consolidated financial statements from the date the group gains control until the date the group ceases to control the subsidiary and associates.

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

Minority Interest in the net assets of consolidated subsidiary and associate consists of the amount of equity attributable to Minority Shareholders 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.



KEY ESTIMATES AND ASSUMPTIONS

The preparation of 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 Consolidated 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 STATEMENT OF PROFIT AND LOSS

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 Company. Cash and Cash equivalents presented in the cash flow statement consist of cash in hand, balances with bank and demand deposits with banks having original maturity less than 3 months.

CURRENT AND NON-CURRENT CLASSIFICATION

The present 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 they 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 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 Group internally generates various assets such as office equipments, tools, moulds, storage units, etc. Since the Group is into manufacturing moulds for sale in the normal course of business, it utilizes the same inventory costing principles (as per AS-2) to determine the cost of all its internally generated assets. Accordingly, the Group has capitalized their conversion costs, which include raw material costs, direct costs (Labour, Electricity, Factory Expenses), and directly attributable overheads (Salaries & Wages, Director Remuneration, Finance Cost, etc.).

- **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 Statement of Profit and Loss when the item is derecognized.

- **Depreciation and Amortization Expense**

The Depreciation and Amortization Expense 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 and Amortization Expense for assets purchased / sold during a period is proportionately charged. Depreciation and Amortization 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.

An Impairment loss is reversed if there has been a change in estimates used to determine the recoverable amount. Such a reversal is made only to the extent that the assets carrying amount would have been determined, net of depreciation or amortization, had no impairment loss been recognised.

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 contributes 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.

1. 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. Past service costs on account of change in law are recognized immediately in profit or loss to the extent benefits are already vested, or otherwise amortized on a straight-line basis over the average period until vesting as per actuarial valuation.

2. 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 Moulds for the use in injection moldings as well as into Manufacturing & Sale of Cleaning Products 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 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 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 amortization expense 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 assets 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.



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS

(Rs. In Lakhs)

PARTICULARS	As at 31st March 2026	As at 31st March 2025
I.1 : Share Capital		
Authorised Share Capital*		
5,00,00,000 (FY 2024-25: 60,00,000) Equity Shares of Rs.5/- each)	2,500.00	300.00
	2,500.00	300.00
Issued, Subscribed and Fully Paid - up*		
2,22,10,824 (FY 2024-25: 36,92,334) Equity Shares of Rs.5/- each)	1,110.54	184.62
	1,110.54	184.62

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

For Equity Shares of Rs. 5 par value

Particulars	No. of Shares		Amount (Rs. In Lakhs)	
	As at 31st March 2026	As at 31st March 2025	As at 31st March 2026	As at 31st March 2025
Opening Share Capital:	36,92,334	36,61,500	184.62	183.08
Add : Shares issued during the year	1,85,18,490	30,834	925.92	1.54
Less : Shares bought back during the year	-	-	-	-
Less : Shares redeemed during the year	-	-	-	-
Closing Share Capital	2,22,10,824	36,92,334	1,110.54	184.62

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 the current as well as 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 the year ended 31st March 2026, 31st March, 2025. 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 31st March 2026**	As at 31st March 2025**	As at 31st March 2026	As at 31st March 2025
1	Shri Opindersingh Bachattarsingh Baddhan	40.18%	40.28%	89,24,112	14,87,352
2	Shri Jyothish Rajamohanan Nambiar	24.99%	24.79%	55,49,808	9,15,498
3	Shri Sathyapalan Ayadathil Poyil	15.04%	15.08%	33,40,800	5,56,800
4	Smt. Meena O Badhhan	14.55%	14.59%	32,32,692	5,38,782
5	Shri Gagandeep Opinder Singh Baddhan	5.24%	5.25%	11,63,388	1,93,898
Total		100.00%	100.00%	2,22,10,800	36,92,330

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.

E. Disclosure of shareholding of promoter and promoter group as at 31st March 2026 is as follows:

Sr.No	Promoter Name	No. of Shares	% of Total Shares**	% Change during the year
1	Shri Opindersingh Bachattarsingh Baddhan	89,24,112	40.18%	(0.10%)
2	Shri Jyothish Rajamohanan Nambiar	55,49,808	24.99%	0.20%
3	Shri Sathyapalan Ayadathil Poyil	33,40,800	15.04%	(0.04%)
4	Smt. Meena O Badhhan	32,32,692	14.55%	(0.04%)
5	Shri Gagandeep Opinder Singh Baddhan	11,63,388	5.24%	(0.01%)
Total		2,22,10,800	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 Rajamohanan Nambiar	9,15,498	24.79%	(0.21%)
3	Shri Sathyapalan Ayadathil Poyil	5,56,800	15.08%	0.08%
4	Smt. Meena O Badhhan	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 24 equity shares as at 31/03/2026 and 4 equity shares as at 31/03/2025 are held by other shareholders. There are no such forfeited shares during the year ended 31/03/2026 & 31/03/2025.



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS

(Rs. In Lakhs)

PARTICULARS	As at 31st March 2026	As at 31st March 2025
I.2 : Reserves and Surplus		
Retained Earnings		
Opening Balance	5,738.38	4,163.97
Add: Net Profit after Tax transferred from the Statement of Profit and Loss	1,483.13	1,574.41
Less: Prior Period Adjustment	(6.82)	-
Less: Utilisation for Bonus issue	(247.08)	-
Closing balance	6,967.61	5,738.38
Securities Premium		
Opening Balance	678.37	642.41
Add: Addition during the year	12.03	35.96
Less: Utilisation for Bonus Issue	(678.37)	-
Closing Balance	12.03	678.37
Total (Reserves & Surplus)	6,979.63	6,416.75
I.2.1 : Minority Interest		
Opening Balance	166.52	106.71
Add: During the year	63.66	59.81
Add: Prior Period Adjustments	3.75	-
Closing Balance	233.93	166.52
I.3 : Long-Term Borrowings		
<u>Secured Borrowings:</u>		
<u>I.From Bank</u>		
Term Loan from Banks	1,477.50	334.33
<u>II.From Other Parties</u>		
Loan from Financial Institutions	530.88	732.79
<u>Other Unsecured Borrowings:</u>		
Loans & Advances from Related Parties	7.28	284.73
Total (Long-Term Borrowings)	2,015.66	1,351.85
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.		
I.4 : Deferred Tax Liabilities		
<u>Deferred Tax on</u>		
Related to Fixed Asset (DTL)	107.87	74.50
Provision for Gratuity (DTA)	(29.18)	(6.61)
Other Disallowances (DTA)	(4.52)	-
Total (Deferred Tax Liabilities / (Deferred Tax Assets))	74.17	67.89



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS

PARTICULARS	As at 31st March 2026	As at 31st March 2025
I.4(A) : Movement of Deferred Tax (Assets)/Liabilities		
Opening Deferred Tax (Assets)/Liabilities (A1)	67.90	74.50
(+/-) Prior Period effect on Opening Deferred Tax Liability (A2)	(23.59)	-
WDV as per Accounts	7,072.06	-
(-) Value of Land	(690.84)	-
WDV of PPE as per Accounts (Other than Land)	6,381.22	-
WDV of PPE as per IT (Other than Land)	5,952.65	-
Movement in WDV	428.57	-
Temporary Differences on WDV of Assets (B)	107.87	
Provision for Gratuity	(115.94)	-
Temporary Differences on Gratuity Provision (C)	(29.18)	-
Other Disallowances	(17.96)	-
Temporary Differences on Other Disallowances (D)	(4.52)	-
Closing Value of Deferred Tax (Assets)/Liabilities (Net) (E=B+C+D)	74.17	67.90
*Movement not disclosed in previous year by the company.		
Impact of Deferred Tax (Assets)/ Liabilities for the Year (A1+A2-E)	29.86	(6.60)
I.5 : Long-Term Provisions		
Provision for Gratuity	102.43	96.62
Total (Long-Term Provisions)	102.43	96.62
I.6 : Short-Term Borrowings		
Secured Borrowings:		
(i) Loans Repayable on Demand		
a. From Bank		
Bank Overdraft/Cash Credit	1,080.41	558.45
Current Maturities of Long-Term Borrowings	419.56	301.67
b. From Other Parties (Financial Institution)		
Current Maturities of Long-Term Borrowings	257.82	297.69
c. Other Unsecured Borrowings:		
Loans & advances from Related Parties (Short Term)	-	-
Unsecured Borrowings:		
(i) Loans Repayable on Demand		
Credit Card Dues	5.45	-
Note No. I.6(A): Refer Annexure I.3(D) Terms Of Short Term Borrowings For The Details, Terms & Conditions And Other Disclosures For Short Term Borrowings.		
Total (Short-Term Borrowings)	1,763.24	1,157.81



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NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS

PARTICULARS	As at 31st March 2026	As at 31st March 2025
I.7 : Trade Payables		
(A) Total Outstanding Dues of Micro Enterprises and Small Enterprises		
Payable for Goods	1,703.90	1,745.74
Payable for Expenses	5.80	79.70
	1,709.70	1,825.44
(B) Total Outstanding Dues of Creditors Other Than Micro Enterprises and Small Enterprises		
Payable for Goods	1,102.88	492.34
Payable for Expenses	918.33	553.44
	2,021.21	1,045.78
Refer Note I.7 (A) for Trade Payables Ageing.		
Total (Trade Payables)	3,730.91	2,871.22

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

Particulars	As at 31st March 2026	As at 31st March 2025
(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	1,709.70	1,825.44
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
* (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.	-	-



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

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NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS

***B. Disclosure required under Section 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.

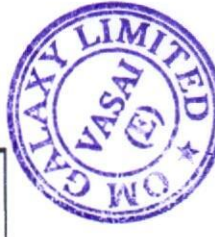
PARTICULARS	As at 31st March 2026	As at 31st March 2025
I.8 : Other Current Liabilities		
Advance from Customers	682.63	1,462.77
Statutory Dues	253.14	287.80
Interest Payable on Borrowings	11.11	-
Total (Other Current Liabilities)	946.88	1,750.57
I.9: Short-Term Provisions		
Provision for Gratuity	13.52	8.49
Provision for Expenses	57.06	21.67
Provision for Salary	233.34	170.53
Provision for Income Tax (Net)	269.83	115.47
Total (Short-Term Provisions)	573.75	316.16



1.3(C) TERMS OF LONG TERM BORROWINGS AS RESTATED:

(Rs. In Lakhs)

Name of Lender	Nature of Borrowing	Date of sanction	Amount sanctioned	Rate of Interest	Amount Outstanding as on March 31, 2026	Amount Outstanding as on March 31, 2025	Tenure/ Repayment Schedule	Terms and Nature of Security
Axis Bank Limited	Term Loan from Bank	2025-01-18	271.70	REPO Rate +2.55% i.e 7.80% p.a. at present	207.79	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 Roigghi Brush Machinery Pvt Ltd. 2. Personal Guarantee Of Mr. a) Sathyapalan Ayadathil Poyil, Mr. b)Mr. Jyothish Rajamohanam Nambiar, c) Mr. Opindersingh Bachattasingh Baddhan.
Axis Bank Limited	Term Loan from Bank	2025-01-18	512.42	REPO Rate +2.55% i.e 7.80% p.a. at present	469.39	-	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: G2532 (Purchased from Cosmos Impex (India) Pvt Ltd) 2. Personal Guarantee Of Mr. a) Sathyapalan Ayadathil Poyil, Mr. b)Mr. Jyothish Rajamohanam Nambiar, c) Mr. Opindersingh Bachattasingh Baddhan.
Axis Bank Limited	Term Loan from Bank	2025-01-18	170.81	REPO Rate +2.55% i.e 7.80% p.a. at present	133.79	-	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. a) Sathyapalan Ayadathil Poyil, Mr. b)Mr. Jyothish Rajamohanam Nambiar, c) Mr. Opindersingh Bachattasingh Baddhan.
Small Industries Development Bank of India (Closed)	Term Loans from Financial Institutions	2021-02-03	139.80	8.50%	-	25.63	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 vasa, 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. a) Sathyapalan Ayadathil Poyil, Mr. b)Mr. Jyothish Rajamohanam Nambiar, c) Mr. Opindersingh Bachattasingh Baddhan.



13(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 March 31, 2026	Amount Outstanding as on March 31, 2025	Tenure/ Repayment Schedule	Terms and Nature of Security
Small Industries Development Bank of India	Working Capital Term Loan from financial institutions	2021-11-18	75.00	8.40%	18.75	43.75	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 assistance 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.
Small Industries Development Bank of India [Closed]	Term Loans from Financial Institutions	2020-09-25	49.56	8.50%	-	4.95	60 Equal Monthly Instalments of Rs. 0.83 lakhs	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. (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, Gautapada Agro Vruksh Lagwad Co-Op. Soc. Ltd., Village Gokhuware, 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. (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. (iv) Personal Guarantee Of Mr. a) Sathyapalan Ayadathul Poyil, Mr. b) Mr. Jyothish Rajamohanam Nambiar, c) Mr. Opinder Singh Bachhattasingh Baddhan.
Small Industries Development Bank of India	Term Loans from Financial Institutions	2023-03-03	150.00	8.31%	37.50	75.00	48 Equal Monthly Instalments	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. 2. The borrower shall deposit with SIDBI the duly discharged fixed deposit receipts(FDR) issued by SIDBI for an amount of Rs 211.03 lakh. 3. Personal Guarantee Of Mr. c) Sathyapalan Ayadathul Poyil, Mr. b) Jyothish Rajamohanam Nambiar, Mr. Opinder Singh Bachhattasingh Baddhan, Mr. Gagandeep Opinder Singh Baddhan and Mrs Meena O Baddhan.



13(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 March 31, 2026	Amount Outstanding as on March 31, 2025	Tenure/ Repayment Schedule	Terms and Nature of Security
Small Industries Development Bank of India	Term Loans from Financial Institutions	2023-11-03	94.40	8.31%	39.24	62.88	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.
HDFC Bank Limited	Term Loan from Bank	2022-10-31	56.12	7.54%	10.59	25.13	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	Term Loan from Bank	2022-10-31	152.06	7.54%	28.61	67.88	48 Equal Monthly Instalments	2. Collateral Security:- (i) Equitable Mortgage in respect of immovable properties owned by the below directors which are situated as follows:
HDFC Bank Limited	Term Loan from Bank	2022-10-31	23.98	7.54%	4.51	10.69	48 Equal Monthly Instalments	a) SHEETAL INDUSTRIAL COMPLEX NO.2, UNIT NO-1,2 AND 3, Ground Floor, GONHIVARE Road, Palghar (Survey Number: 234,236,237; Plot Number: 14,15,16,17) OWNER: 1. Mr. Opinder Singh Bachattarsingh Baddhan 2. Mrs Meena O Baddhan. 3. Mr. Gagandeep Opinder Singh Baddhan
HDFC Bank Limited	Term Loan from Bank	2022-10-31	39.81	7.54%	7.48	17.75	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) OWNER: 1. Mr. Opinder Singh Bachattarsingh Baddhan 2. Mrs Meena O Baddhan.
HDFC Bank Limited	Term Loan from Bank	2022-10-31	34.71	7.54%	6.53	15.49	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. Opinder Singh Bachattarsingh Baddhan
HDFC Bank Limited	Term Loan from Bank	2022-10-31	750.00	7.53%	292.42	449.62	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 O Baddhan.
HDFC Bank Limited	Bill Discounting	2022-10-31	200.00	8.75%	-	-	NIL	(ii) Personal Guarantee Of Mr. Sathiyapalan Ayadathi Poyri, Mr. Jyothish Rajanathan Nambiar, Mr. Opinder Singh Bachattarsingh Baddhan, Mr. Gagandeep Opinder Singh Baddhan and Mrs Meena O Baddhan. Non-Fund Based facility which will be secured against the Bill Discounting availed by the Company, if any.



13(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 March 31, 2026	Amount Outstanding as on March 31, 2025	Tenure / Repayment Schedule	Terms and Nature of Security
HDFC Bank Limited	Term Loan from Bank	2025-08-07	3,750.00	8.50%	716.40	-	72 Equal Monthly Instalments (From 07/02/2027 onwards)	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 Vicious 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. Sathiyapalan Ayadathil Poyil, Mr. Jyothish Rajamchunan Nambiar, Mr. Opinder Singh Bachattasingh Badthan, Mr. Gagandeep Opinder Singh Badthan and Mrs Meena O Badthan.
HDFC Bank Limited [Closed]	Term Loan for Vehicle from bank	2020-09-29	17.34	8.50%	-	2.42	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 from bank	2022-07-14	19.00	8.20%	5.46	9.45	60 Equal Monthly Instalments	
HDFC Bank Limited	Term Loan for Vehicle from bank	2022-07-27	19.84	8.25%	6.07	10.20	60 Equal Monthly Instalments	
HDFC Bank Limited [Closed]	Term Loan for Vehicle from bank	2020-06-24	35.00	8.25%	-	2.79	60 Equal Monthly Instalments	
HDFC Bank Limited [Closed]	Term Loan for Vehicle from bank	2022-06-29	9.35	9.50%	-	4.83	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 from bank	2025-05-20	9.52	9.10%	8.02	-	60 Equal Monthly Instalments	



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CIN: U33127MH2008PLC187382

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS

1.3(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 March 31, 2026	Amount Outstanding as on March 31, 2025	Tenure/ Repayment Schedule	Terms and Nature of Security
Bank of Baroda [Closed]	Term Loan for Vehicle from bank	2022-08-29	37.00	8.90%	-	19.73	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.
BAJA FINANCE Ltd*	Term Loans from Financial Institutions	2025-02-06	230.00	9.23% (Present 8.75% + Spread 0.5% p.a.	186.63	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).
Small Industries Development Bank of India *	Term Loans from Financial Institutions	2020-11-13	47.44	9.06%	-	7.10	59 Equal Monthly Instalments of Rs. 0.79 lakhs & Last Instalment of Rs. 0.77 Lakhs	(ii) Personal Guarantee Of Mr. Sathyapalan Ayadathil Poyil, Mr. Jyothish Rajamohan Nambiar, Mr. Opindersingh Bachattarsingh Baddhan, Mr. Nandakumar & Mr. Gagandeep Opinder Singh Baddhan (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).
Small Industries Development Bank of India *	Term Loans from Financial Institutions	2022-02-06	264.32	9.00%	55.52	111.20	56 Equal Monthly Instalments of Rs. 4.64 lakhs & Last 4 Instalment of Rs. 4.48 lakhs	(ii) Personal Guarantee Of Mr. Sathyapalan Ayadathil Poyil, Mr. Jyothish Rajamohan Nambiar, Mr. Opindersingh Bachattarsingh Baddhan, Mr. Nanda Kumar Puthiya Veetil & Mr. Gagandeep Opinder Singh Baddhan (v) Extension of lien over FDR of 79.30 lakh (v) Extension of lien over FDR of 11.86 lakh. (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).
Small Industries Development Bank of India *	Term Loans from Financial Institutions	2023-12-06	56.95	9.00%	12.19	28.47	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).



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CIN: U3327MH2008PLC187382

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS

1.3(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 March 31, 2026	Amount Outstanding as on March 31, 2025	Tenure/ Repayment Schedule	Terms and Nature of Security
Small Industries Development Bank of India*	Term Loans from Financial Institutions	2023-12-09	93.81	8.31%	46.91	65.67	60 Equal Monthly Instalments of Rs. 1.56 lakhs	(i) All the assets which have been changed 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 favour 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 Loans from Financial Institutions	2024-08-11	196.03	8.80%	141.95	178.03	59 Equal Monthly Instalments of Rs. 3.38 Lakhs	(i) All the assets which have been changed 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 favour of sidbi against term loan of Rs. 196.03 lacs provided to the OMG AUTO MOULD PRIVATE LIMITED (Subsidiary Company).
Small Industries Development Bank of India*	Working Capital Term Loan from financial institutions	2026-02-24	250.00	8.00%	250.00	-	54 Equal Monthly Instalments	acquired under the project/scheme and extension of FDR i) movables assets; ii) all the assets which have been changed by the borrower in favour of SIDBI vide deed of hypothecation dated 18/12/2020, 14/06/2022, 20/06/2023, 21/09/2023, 14/11/2024, for securing the earlier financial assistance(s) of Rs. 47.44 lakh, Rs. 264.32 lakh, Rs. 56.95 lakh, Rs. 93.81 lakh, Rs. 196.03 lakh, (iii) Corporate Guarantee of OM GALAXY LIMITED in favour of SIDBI against term loan of Rs. 250.00 lacs provided to THE OMG AUTO MOULD PRIVATE LIMITED (Subsidiary Company). (iv) Personal Guarantee Of Mr. Sathiyapalan Ayadathil Poyil, Mr. Jyothish Rajamohan Nambiar, Mr. Opinder Singh Bachattarsingh Baddhan, Mr. Nanda Kumar Puthiya Veetil & Mr. Gagandeep Opinder Singh Baddhan
Opindersingh Bachattarsingh Baddhan	Loan from directors (Loan from related party)	2023-04-04	500.00	8.00%	-	248.13	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 8 years from the date of agreement, except in case of any prepayment suo moto by the company.



NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS

13(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 March 31, 2026	Amount Outstanding as on March 31, 2025	Tenure/ Repayment Schedule	Terms and Nature of Security
Opindersingh Bachattarsingh Baddhan**	Loan from directors (Loan from related party)	2026-03-01	5.00	0.00%	2.00	-	1 years	The Loan shall be utilized by the OMG Auto Mould Private Limited 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.
Jyothish Rajamohanam Nambiar**		2026-03-01	5.00	0.00%	1.00	-	1 years	iii. The Company shall repay the outstanding Loan amount within a period of one (1) years from the date of receipt of fund.
Narda Kumar Puttiya Veetil***		2023-04-04	10.00	0.00%	4.28	4.31	8 years	The Loan shall be utilized by the OMG Auto Mould Private & Infuse HRS Private Limited 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 Company shall repay the outstanding Loan amount within a period of four (4) years from the date of receipt of fund.
Jyothish Rajamohanam Nambiar	Loan from directors (Loan from related party)	2023-04-04	150.00	0.00%	-	2.69	8 years	
Sathyapalan Ayadathil Pezhi		2023-04-04	150.00	0.00%	-	24.56	8 years	
Gagandeep Opinder Singh Baddhan		2023-04-04	100.00	0.00%	-	2.32	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.
Jawaharal Maurya		2023-04-04	10.00	0.00%	-	1.15	8 years	iii. The Company shall repay the outstanding Loan amount within a period of two (2) years from the date of receipt of fund.
Mena O Baddhan		2023-04-04	100.00	0.00%	-	0.15	8 years	
Kipal Singh		2023-04-04	10.00	0.00%	-	1.42	8 years	

* Loan taken By Our Subsidiary Company OMG Auto Mould Private Limited

** Loan taken By Our Subsidiary Company Infuse HRS Private Limited

*** Loan Given to Our both Subsidiary Company OMG Auto Mould Private Limited & Infuse HRS Private Limited



LTD) TERMS OF SHORT 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 March 31, 2026	Amount Outstanding as on March 31, 2025
HDFC Bank Limited	Cash Credit from bank	2022-09-17	800.00	8.50%	745.80	598.10
						NIL
HDFC Bank Limited	Bank Overdraft from bank	2020-02-18	347.00	8.50%	334.61	160.35
HDFC Bank Limited	Credit Cards	2022-04-01	100.00	0%	5.45	-
Small Industries Development Bank of India	Bank Overdraft from Financial Institutions	2026-03-17	300.00	8.75%	-	-
Terms and Nature of Security 1. Primary Security:- Hypothecation by way of First Charge on Stocks, Book Debit, 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, GOKHWARE ROAD, Palghar (Survey Number 234,236,237; Plot Number: 14,15,16,17) OWNER: 1. Mr. Opinder Singh Baddhan 2. Mrs. Meera Opinder Singh Baddhan 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. Opinder Singh Baddhan 2. Mrs. Meera Opinder Singh Baddhan 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. Opinder Singh 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) OWNER: Mrs. Meera Opinder Singh Baddhan (ii) Personal Guarantee Of Mr. Satyapalan Ayadahal Poyil, Mr. Jyotiash Rameshchandra Nambiar, Mr. Opinder Singh Baddhan, Mr. Gagandeep Opinder Singh Baddhan and Mrs. Meera O Baddhan.						
						NIL
						NIL
						NIL
						NIL



OM GALAXY LIMITED, (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)						
CIN: U33127MH2008PLC187382						
NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS						
I.7 (A). Trade Payables Ageing Schedule						
(Rs. In Lakhs)						
Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	505.21	1,204.48	-	-	-	1,709.70
(ii) Others	1,138.35	819.27	11.26	41.96	10.38	2,021.21
(iii) Disputed - MSME	-	-	-	-	-	-
(iii) Disputed - Others	-	-	-	-	-	-
Total (As at March 31 2026)	1,643.56	2,023.75	11.26	41.96	10.38	3,730.91
(i) MSME	493.77	1,331.67	-	-	-	1,825.44
(ii) Others	452.11	537.06	44.72	9.68	2.20	1,045.78
(iii) Disputed - MSME	-	-	-	-	-	-
(iii) Disputed - Others	-	-	-	-	-	-
Total (As at March 31 2025)	945.88	1,868.73	44.72	9.68	2.20	2,871.22
1.7 (B): There are no unbilled dues as on the respective year ended.						



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

CIN: U3127MH/2008PLC167382

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS

11.0 : Statement of Property Plant & Equipments & Intangible Assets

AS AT 31st MARCH 2026

AS AT 31st MARCH 2026												(Rs. In Lakhs)
Particulars	GROSS BLOCK				DEPRECIATION / AMORTISATION				NET BLOCK			
	As on 01.04.2025	Prior Period Adjustment	Additions	Disposals	As on 31.03.2026	As on 01.04.2025	Prior Period Adjustment	For The Year	Adjustment	As on 31.03.2026	As on 31.03.2025	
Property Plant & Equipments												
Land	690.84	-	-	-	690.84	-	-	-	-	690.84	690.84	
Factories and Buildings	201.51	-	53.28	-	254.79	38.82	26.42	14.14	-	155.41	136.27	
Vehicles	206.43	2.04	7.22	-	215.69	166.64	1.02	13.79	-	34.24	40.80	
Plant & Machinery	5,520.62	-380.66	2,276.35	9.20	7,407.11	2,607.55	-85.08	565.67	3.78	3,144.35	2,557.50	
Office Equipments	89.40	405.25	19.77	-	514.42	58.82	79.97	84.64	-	223.44	355.85	
Computers & Servers	95.38	-27.25	36.28	-	104.41	71.43	-13.75	19.25	-	76.93	10.45	
Furniture & Fixtures	89.11	-4.51	30.53	-	115.12	55.35	-3.22	11.09	-	63.22	32.46	
Mould & Dies	808.39	-	756.61	-	1,565.00	4.15	-1.17	93.38	-	96.36	805.41	
Subtotal	7,701.67	-5.14	3,160.04	9.20	10,847.38	3,062.76	4.20	801.95	3.78	3,865.14	4,629.57	
Intangible Assets												
Softwares	214.83	-34.63	56.74	-	236.94	139.04	-9.50	34.72	-	164.26	50.65	
Subtotal	214.83	-34.63	56.74	-	236.94	139.04	-9.50	34.72	-	164.26	50.65	
Total	7,916.50	-39.77	3,216.78	9.20	11,084.32	3,201.81	-5.29	836.67	3.78	4,029.40	4,680.22	



OM GALAXY LIMITED (EKA, OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)									
CIN: U3327MH2008PLC187582									
NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS									
1.10 : Statement of Property Plant & Equipments & Intangible Assets									
AS AT 31st MARCH 2025									
Particulars	GROSS BLOCK			DEPRECIATION / AMORTISATION			NET BLOCK		
	As on 01.04.2024	Additions	Deposits	As on 01.04.2024	For The Year	Adjustment	As on 31.03.2025	As on 31.03.2024	(Rs. In Lakhs)
Property Plant & Equipments									
Land	690.84	-	-	-	-	-	690.84	690.84	
Factories and Buildings	140.00	61.51	-	28.20	10.62	-	38.82	162.69	111.80
Vehicles	205.15	1.28	-	148.68	17.96	-	166.64	39.79	56.48
Plant & Machinery	4,933.33	587.29	-	2,178.76	488.79	-	2,667.55	2,853.08	2,754.57
Office Equipments	73.71	15.68	-	41.72	17.10	-	58.82	30.57	31.99
Computers & Servers	69.06	26.32	-	54.63	16.81	-	71.43	23.95	14.44
Furniture & Fixtures	82.46	6.65	-	45.20	10.16	-	55.35	33.75	37.27
Mould & Dies	-	868.39	-	-	4.15	-	4.15	804.24	-
Subtotal	6,194.56	1,507.11	-	2,497.17	565.59	-	3,862.76	4,638.91	3,697.39
Intangible Assets									
Softwares	166.24	48.59	-	111.43	27.61	-	139.04	75.79	54.81
Subtotal	166.24	48.59	-	111.43	27.61	-	139.04	75.79	54.81
Total	6,360.80	1,555.70	-	2,608.61	593.20	-	3,201.81	4,714.70	3,752.20



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS

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

Capital WIP as on 31st March 2026:

Particulars	Factory Building		Plant & Machinery		Total	
	As at 31st March 2026	As at 31st March 2025	As at 31st March 2026	As at 31st March 2025	As at 31st March 2026	As at 31st March 2025
Opening Balance	60.24	-	-	-	60.24	-
Add: Addition during the year	1,230.47	60.24	294.88	-	1,525.35	60.24
Less: Capitalised during the year	-	-	-	-	-	-
Closing Balance	1,290.71	60.24	294.88	-	1,585.59	60.24

Capital WIP Ageing Schedule as on 31st March 2026:

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Projects in progress:					
Plant & Machinery	294.88	-	-	-	294.88
Factory Building	1,230.47	60.24	-	-	1,290.71
	1,525.35	60.24	-	-	1,585.59
Projects temporarily suspended	-	-	-	-	-
Total	1,525.35	60.24	-	-	1,585.59

Note: All projects under Capital WIP are in progress. None of the projects are suspended for any reason. Capital WIP for Plant & Machinery consists of Material in Transit amounting to Rs. 294.88 lakhs.

Capital WIP as on 31st March 2025:



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS

Particulars	(Rs. In Lakhs)			
	Factory Building		Total	
	As at 31st March 2025	31st March 2024	As at 31st March 2025	31st March 2024
Opening Balance	-	-	-	-
Add: Addition during the year	60.12	-	60.12	-
Less: Capitalised during the year	-	-	-	-
Closing Balance	60.12	-	60.12	-

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:					
Factory Building	60.12	-	-	-	60.12
Projects temporarily suspended					
	-	-	-	-	-
Total	60.12	-	-	-	60.12

There was no Capital WIP as on 31st March 2024.

I.10 (A): 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 year above.



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS

		(Rs. In Lakhs)
PARTICULARS	As at 31st March 2026	As at 31st March 2025
I.11 : Non-Current Investments		
Investment in Unquoted Equity shares	-	-
Total (Non-Current Investments)		-
I.12 : Other Non-Current Assets		
Security Deposits	61.31	74.25
Advance Paid for Capital Goods	55.83	261.91
Fixed Deposits	377.64	373.89
Total (Other Non-Current Assets)	494.78	710.05
Note I.12 (A): The Fixed Deposits are lien marked against Long Term Borrowings.		
I.13 : Inventories		
Raw Materials	805.17	635.64
Work in Progress	2,213.40	1,735.72
Finished Goods	1,283.77	987.98
Total (Inventories)	4,302.34	3,359.34
Note: There is no Stock in Transit as on the Balance sheet date.		
I.14 : Trade Receivables		
Considered Good		
Undisputed trade receivables	2,995.97	4,198.06
Disputed trade receivables	-	-
Considered doubtful		
Undisputed trade receivables	-	-
Disputed trade receivables	-	-
Others	-	-
	2,995.97	4,198.06
Less : Provision for Doubtful Debts	-	-
Total (Trade Receivables)	2,995.97	4,198.06

Trade Receivable Ageing is attached as Note I.14 (A).

Refer Not No-IL.16 For Dues & Loan From Directors & Other Related Party

(Rs. In Lakhs)

PARTICULARS	As at 31st March 2026	As at 31st March 2025
I.15 : Cash and Bank Balances		
(i) Cash and Cash Equivalents		
(a) Cash-in-hand	16.87	26.04
<u>(b) Balances with Bank</u>		
In Current accounts	141.71	44.08
(c) Fixed Deposits with Original Maturity less than 3 months	-	-
Sub-Total (i)	158.58	70.12
(ii) Other Bank Balances		
(a) Fixed Deposits with Original Maturity more than 3 months	451.57	503.72
Total (Cash and Bank Balances)	610.15	573.84
Note I.15 (A): The Fixed Deposits are lien marked against Over draft Facilities classified under Short Term Borrowings.		
I.16 : Short-Term Loans and Advances		
Advance Paid to Suppliers	164.27	589.01
Advances Given to Staff	120.93	69.70
Other Unsecured Loans and Advances		
Loans and Advances given to Related Parties	-	-
Balance With Revenue Authorities		
Indirect Taxes	-	2.88
Income Tax (Net)	-	56.10
Total (Short-Term Loans and Advances)	285.20	717.69
I.17 : Other Current Assets		
Prepaid Expenses	16.00	0.94
TDS Recoverable from parties	-	0.26
Accrued FD Interest	77.99	45.00
IPO Related Expenses	108.21	-
Total (Other Current Assets)	202.20	46.20



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS

I.14 (A): 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	1,250.43	591.51	202.69	96.58	854.76	-
(ii) Undisputed Trade receivables- considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade receivables- considered good	-	-	-	-	-	-
(iv) Disputed Trade receivables- considered doubtful	-	-	-	-	-	-
Total (As at March 31 2026)	1,250.43	591.51	202.69	96.58	854.76	-
(i) Undisputed Trade receivables- considered good	2,664.38	380.65	21.72	1,129.72	1.31	0.28
(ii) Undisputed Trade receivables- considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade receivables- considered good	-	-	-	-	-	-
(iv) Disputed Trade receivables- considered doubtful	-	-	-	-	-	-
Total (As at March 31 2025)	2,664.38	380.65	21.72	1,129.72	1.31	0.28

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



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

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS

(Rs. In Lakhs)

PARTICULARS	For the year ended 31st March 2026	For the year ended 31st March 2025
II.1 : Statement of Revenue From Operations		
<u>A. Sale of Products:</u>		
Domestic sales	11,376.23	9,870.13
Export sales	632.55	1,152.04
<u>B. Sale of Services</u>	391.36	288.49
Total (Revenue From Operations)	12,400.14	11,310.66
II.2 : Statement of Other Income		
<u>Interest on:</u>		
IT Refund	0.06	-
Sundry Balances Written Back	41.84	12.56
Profit / (Loss) on Sale of Fixed assets	2.28	17.11
Other Income	23.44	26.76
Total (Other Income)	67.62	56.43
II.3 : Statement of Cost Of Materials Consumed		
Opening Stock	635.64	526.72
Add: Purchases	5,092.04	5,057.07
Add: Other Direct Costs	-	-
	5,727.68	5,583.79
Less: Closing Stock	(805.17)	(635.64)
Total (Cost Of Materials Consumed)	4,922.51	4,948.14
II.4 : Statement of Changes in inventories of Finished Goods and Work-In-Progress		
Opening Stock of Finished Goods	987.98	770.90
Opening Stock of work-in-progress	1,735.72	1,309.30
Closing Stock of Finished Goods	(1,283.77)	(987.98)
Closing Stock of work-in-progress	(2,213.40)	(1,735.72)
Changes in Inventories	(773.47)	(643.50)
II.5 : Statement of Employee Benefits Expense		
Salaries and Wages-Indirect	372.86	35.55
Salary & Wages - Direct	2,102.77	1,830.86
Leave Salary	35.85	-
Contribution to Provident and Other Funds	40.01	32.55
Staff Welfare Expenses	51.63	48.25
Directors' Remuneration	295.37	256.43
Gratuity Expenses	70.04	110.85
Total (Employee Benefits Expense)	2,968.53	2,314.49
II.6 (A): Statement of Finance Costs		
Interest on borrowing Cost (Net of Capitalisation as per AS 16)	198.81	171.19
Interest on Late Payment of Statutory Dues	2.48	3.49
Bank Charges	67.72	15.86
Total (Finance Costs)	269.01	190.53



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

(Rs. In Lakhs)

PARTICULARS	For the year ended 31st March 2026	For the year ended 31st March 2025
II.6 (B): Statement of Finance Incomes		
<u>Interest income on:*</u>		
Fixed Deposits with bank	48.12	51.30
On Staff Loan	9.19	3.74
Total (Finance Income)	57.31	55.04
*Interest Income excludes interest on Income Tax Refunds.		
II.7 : Statement of Other Expenses		
<u>Manufacturing Expenses</u>		
Factory Rent	162.86	131.94
Power & Fuel Expenses	0.64	0.35
Electricity Expenses	377.42	238.06
Labour Charges	637.38	767.78
Transportation & Freight Charges	0.74	2.01
Factory Expenses	76.02	55.41
Factory Licenses Fees	-	0.25
Factory Repairs	3.45	-
Loading and unloading expenses	10.40	21.92
	1,268.91	1,217.71
<u>Establishment Expenses</u>		
Audit Fees [Refer Note II.19 (H)]	14.28	4.81
Bad Debts	1.79	17.78
Insurance Expenses	11.73	11.21
Communication expenses	4.88	3.90
CSR expenses	23.00	33.00
Donation expenses	6.51	3.92
Travelling Expenses	245.82	153.21
Legal & Professional Charges	104.88	59.41
Software Expenses	15.52	5.17
Office Expenses	10.32	10.65
Courier Charges	31.80	20.24
Foreign Exchange Loss	0.97	15.53
Membership & Subscription	1.13	0.23
Printing & Stationery	30.27	21.46
Rates & Taxes	15.22	7.41
Repair & Maintenance	53.40	36.72
ROC Fees	0.25	0.84
Design Charges	25.31	34.83
Festival Expenses	1.08	0.01
Miscellaneous Expenses	45.45	36.44
	643.61	476.78
<u>Selling Expenses</u>		
Commission Paid	5.00	8.96
Foreign Exhibition Expenses	78.85	37.08
Advertising & Public Relationship Expenses	5.12	8.34
Business Promotion	66.54	76.44
Sales and Distribution	0.02	4.41
	155.53	135.24
Total (Other Expenses)	2,068.05	1,829.73



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II.8 : Capitalization of Borrowing Costs:

- During the year ended March 31, 2026 the Company has capitalized borrowing cost of Rs. 44.94 Lakhs for qualifying Capital Assets under development and Rs. 27.78 Lakhs for qualifying Plant and Machinery as per AS 16.
- There was no impact of AS 16 in any other year.

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

There is no property held by the Company for which title deed is not in the name of the Company. During the year the Company has not revalued the Property Plant and Equipment.

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

During the respective years the Company has not granted any loans to promoters, directors, KMPs and the related parties.

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

a) Operating Lease

(Rs. In Lakhs)

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
The lease rental payable in future for operating leases are as under:		
Lease rentals payable :-		
Not later than one year	168.49	171.24
Later than one year and not later than five years	240.13	283.58
Later than five years	-	-
Total	408.62	454.82

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

II.12 : Employee Benefits

a) Gratuity - Defined Benefit Obligations and Plans:

The gratuity benefit payable to the employees of the Company is as per the provisions of The Code on Social Security, 2020 with effect from 21st November 2025, 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 'Wages' as per The Code on Wages 2019 with effect from 21st November 2025.

(Rs. In Lakhs)

Reconciliation of Opening and Closing balance of the Present Value of the defined benefit obligation	For the year ended 31st March 2026	For the year ended 31st March 2025
Obligation at beginning of the year	96.80	68.56
Current service cost	24.39	18.60
Interest Cost	6.39	4.93
Actuarial (gain) / loss	18.21	12.58
Past service cost	21.04	-
Benefits paid	(50.90)	(7.86)
Obligations as at the reporting date	115.94	96.80
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	-	-
Company 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	115.94	96.80
Liabilities/ (Assets) recognized in the Balance Sheet	115.94	96.80

(Rs. In Lakhs)

Cost for the year	For the year ended 31st March 2026	For the year ended 31st March 2025
Current service cost	24.39	18.60
Interest Cost	6.39	4.93
Past Service Cost	21.04	-



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Actuarial (gain) / loss	18.21	12.58
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II.13 : Statement of Ratio Analysis and its elements on Consolidated Basis

Analytical Ratios for Financial Year 2025-26 and FY 2024-25

Ratio*	As at 31st March 2026	As at 31st March 2025	Variance	Reason (If variation is more than 25%)
(a) Current Ratio	1.20	1.46	-17.98%	NA
(b) Debt-Equity Ratio	0.47	0.38	24.53%	NA
(c) Debt Service Coverage Ratio	2.39	2.71	-11.80%	NA
(d) Return on Equity Ratio	20.34%	27.35%	-25.62%	Due to Prior Period Expenses.
(e) Inventory Turnover Ratio	1.08	1.44	-24.94%	NA
(f) Trade Receivables Turnover Ratio	3.45	2.71	27.30%	Improved due to increase in Turnover & better recovery from Debtors.
(g) Trade Payables Turnover Ratio	2.16	2.68	-19.39%	NA
(h) Net Capital Turnover Ratio	5.93	4.31	37.79%	Due to increase in Turnover.
(i) Net Profit Ratio	12.47%	14.45%	-13.67%	NA
(j) Return on Capital Employed	20.39%	25.01%	-18.49%	NA
(k) Return on investment.	NA	NA	NA	NA

*Methodology: of Ratios	Numerator	Denominator
(a) Current Ratio	Current Assets	Current Liabilities
(b) Debt-Equity Ratio	Total Borrowings	Shareholder's Equity (-) Deferred Expenses [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 after reducing Deferred Expenses [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 - Deferred Expenses)+ Total Borrowings + Deferred Tax Liabilities

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



NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS

Net Cost recognised in the Statement of Profit and Loss	70.04	36.11
Assumptions used to determine the benefit obligation:		
Retirement Age	60 Years	60 Years
Discount Rate	7.14%	6.60%
Attrition Rate	15.00%	15.00%
Mortality Rate	NA	NA
Expected rate of increase in salary	5.50%	5.50%

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

b) Leave Encashment

The Company 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

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 attributable to Owners (after excluding Profit Attributable to Minority Shareholders) by the weighted average number of Equity shares outstanding during the year.

Diluted EPS amounts are calculated by dividing the profit attributable to Owners (after excluding Profit Attributable to Minority Shareholders and interest/dividend 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 years.

Particulars	For the Year ended 31st March 2026	For the Year ended 31st March 2025
Earnings		
Net Profit and Loss for the year attributable to owners	1,483.13	1,574.41
Nominal Value	5.00	5.00
Pre-Bonus Number of Shares:		
Outstanding number of Equity Shares	37.02	36.92
Weighted average shares used for computing Basic EPS	37.02	36.71
Weighted average shares used for computing diluted EPS	37.02	36.71
Earnings per Equity Share (Pre-Bonus):		
Basic (in Rs.)	40.07	42.88
Diluted (in Rs.)	40.07	42.88
Post-Bonus Number of Shares:		
Outstanding number of Equity Shares	222.11	222.01
Weighted average shares used for computing Basic EPS	222.11	221.80
Weighted average shares used for computing diluted EPS	222.11	221.80
Earnings per Equity Share (Post-Bonus):		
Basic (in Rs.)	6.68	7.10
Diluted (in Rs.)	6.68	7.10

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 & Promoter
Jyothish Rajamohanam Nambiar	Director & Promoter
Sathyapalan Ayadathil Poyil	Director & Promoter
Gagandeep Opinder Singh Baddhan	Director -w.e.f.-23/09/2024 (Earlier referred as Managing Director's
Priya Ashwini Gupta	Company Secretary-w.e.f.-16/08/2025
Umesh Ramkumar Pareek	Independent Director-w.e.f.-30/05/2025



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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 Veetil	Director Of Infuse HRS Private Limited & OMG Auto Mould Private
Raja Noor Mohammed	Earstwhile Director Of Infuse HRS Private Limited
Director's Relatives	
Meena O Baddhan	Managing Director's Wife
Monika Kaur Gagandeep Singh Baddhan	Director's Wife
Seena Sathyapalan Poyil	Director's Wife
Adithyan Sathyapal	Director's Son
Sajitha Jyothish	Director's Wife
Kirpal Singh Washist	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 Ayadathil Poyil
Galaxy Mould and Tools	HUF of Jyothish Rajamohanam Nambiar
OM Enterprises	Proprietorship of Opindersingh Bachattarsingh Baddhan

The Company has entered into following related parties transactions:

(Rs. In Lakhs)

Particulars	For the Year ended 31st March 2026	For the Year Ended 31st March 2025
Director Remuneration		
Opindersingh Bachattarsingh Baddhan	100.10	91.00
Jyothish Rajamohanam Nambiar	71.50	65.00
Sathyapalan Ayadathil Poyil	71.50	65.00
Gagandeep Opinder Singh Baddhan*	64.35	29.25
Jawaharlal Maurya	15.05	11.20
Nanda Kumar Puthiya Veetil	39.00	39.00
Umesh Ramkumar Pareek	0.45	-
Bhavin Deepak Bhuta	0.45	-
Dinesh Kumar Sharma	0.45	-
Bhakti Chirag Bagadia	0.45	-
Total Remuneration	363.30	300.45
Salary Expenses		
Sathyapalan Ayadathil Poyil	7.32	7.01
Gagandeep Opinder Singh Baddhan*	-	29.25
Dipti Ganesh Choudhary	8.55	-
Priya Ashwini Gupta	2.25	-
Interest on Unsecured Loan		
Opindersingh Bachattarsingh Baddhan	12.26	27.57
Sale of Goods / Services		
OM Enterprises	-	2.88
Rent Expense		
Opindersingh Bachattarsingh Baddhan	40.12	32.70
Meena O Baddhan	17.90	13.20
Labour Charges		
Om Enterprises	58.31	218.25
Other Expenses		
Bhavin Deepak Bhuta (Sales Promotion)	19.61	-



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Monika Kaur Gagandeep Singh Baddhan(Sales Promotion)	7.80	1.95
Particulars	For the Year ended 31st March 2026	For the Year Ended 31st March 2025
Omg Auto Mould Private Limited (Reimbursement)	6.35	-
Fixed Assets Purchase		
Om Enterprises	42.17	-
Neo Venture	9.35	-
Unsecured Loan Repaid		
Opindersingh Bachattarsingh Baddhan	278.55	220.64
Jyothish Rajamohanan Nambiar	2.69	-
Sathyapalan Ayadathil Poyil	24.56	7.50
Gagandeep Opinder Singh Baddhan*	2.32	-
Nanda Kumar Puthiya Veetil	4.31	-
Jawaharlal Maurya	1.15	-
Meena O Baddhan	0.15	-
Kirpal Singh Washist	1.42	-
Unsecured Loan Taken		
Opindersingh Bachattarsingh Baddhan	31.00	-
Jyothish Rajamohanan Nambiar	1.00	-
Gagandeep Opinder Singh Baddhan*	-	0.13
Nanda Kumar Puthiya Veetil	4.28	2.11
Jawaharlal Maurya	-	-
Meena O Baddhan	-	-
Kirpal Singh Washist	-	-

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

Closing Balances of Related Parties are as follows:

(Rs. In Lakhs)

Particulars	Closing Balance	
	As at 31st March 2026	As at 31st March 2025
Unsecured Loan		
Opindersingh Bachattarsingh Baddhan	2.00	249.55
Jyothish Rajamohanan Nambiar	1.00	2.69
Sathyapalan Ayadathil Poyil	-	24.56
Gagandeep Opinder Singh Baddhan*	-	2.32
Nanda Kumar Puthiya Veetil	4.28	4.31
Jawaharlal Maurya	-	1.15
Meena O Baddhan	-	0.15
Kirpal Singh Washist	-	1.42
Directors Remuneration Payable		
Opindersingh Bachattarsingh Baddhan	5.17	4.78
Jyothish Rajamohanan Nambiar	3.80	4.88
Sathyapalan Ayadathil Poyil	3.80	2.95
Gagandeep Opinder Singh Baddhan*	3.46	2.44
Nanda Kumar Puthiya Veetil	-	2.20
Umesh Ramkumar Pareek	0.45	-
Bhavin Deepak Bhuta	0.45	-
Dinesh Kumar Sharma	0.45	-
Bhakti Chirag Bagadia	0.45	-
Creditors		
Om Enterprises	-	2.35
Neo Venture	9.89	9.89
Galaxy Mould and Tools	14.84	14.84
Seena Sathyapalan Poyil	4.73	4.73
Sajitha Jyothish	9.46	9.46
Advance Given To Creditors		
Om Enterprises	-	130.92
Neo Venture	-	22.61



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Galaxy Mould and Tools	-	12.75
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(Rs. In Lakhs)

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

Particulars	As at 31st March 2026	As at 31st March 2025
Sale of Property, Plant & Equipments		
Om Galaxy Ltd To Infuse HRS Pvt.Ltd.	-	32.00
Rent Income		
Rent Income of Om Galaxy Ltd from OMG Auto Mould Private Limited	3.60	2.40
Purchase		
Purchase by OMG Auto Mould Private Limited from Infuse HRS Pvt.Ltd.	3.46	-
Purchase by Om Galaxy Ltd from Infuse HRS Pvt.Ltd.	154.48	176.11

(Rs. In Lakhs)

Closing Balances	As at 31st March 2026	As at 31st March 2025
Creditors		
Infuse HRS Private Limited	95.05	34.39
Omg Auto Mould Private Limited	17.60	11.25
Closing Balances	As at 31st March 2026	As at 31st March 2025
Security Deposit (Liability)		
Omg Auto Mould Private Limited	5.00	-
Non Current Investment		
Infuse HRS Private Limited	3.65	3.65
Omg Auto Mould Private Limited	153.85	153.85
Loans & Advances (Asset)		
From Om Galaxy Ltd To Infuse HRS Private Limited	47.50	47.50

II.17 : Corporate Social Responsibility On Consolidated Basis

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. Accordingly, the provision for CSR and CSR Expenditure under the Companies Act, 2013 is tabulated below:

PARTICULARS	For the Year ended 31st March 2026	For the Year ended 31st March 2025
a) Amount required to be spent during the year	31.75	24.30
b) Amount of expenditure incurred:	-	-
1) Amount Paid:		
- (i) Construction/acquisition of any asset	-	-
- (ii) On purposes other than (i) above	23.00	33.00
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	23.00	33.00
c) (Shortfall)/Excess at the end of the year	0.33	9.07
d) Total of previous years shortfall out of above	-	-
e) Reason for shortfall	NA	NA
f) Nature of CSR activities	Educational, Environmental and Medical Aid.	
g) Details of related party transactions	-	-
h) where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.	-	-



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Details related to spent / unspent obligations

(Rs. In Lakhs)

PARTICULARS	For the Year ended 31st March 2026	For the Year ended 31st March 2025
i) Contribution to Public Trust	23.00	33.00
ii) Contribution to Charitable Trust	-	-
iii) Direct Spending by the Company	-	-
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 Year ended 31st March 2026	For the Year ended 31st March 2025
<u>Opening Balance</u>		
- With Company / (Excess Spent)	(9.07)	(0.37)
- In Separate CSR Unspent Account	-	-
<u>Amount required to be spent during the year</u>	31.75	24.30
<u>Amount spent during the year</u>		
- With Company	23.00	33.00
- In Separate CSR Unspent Account	-	-
Excess Spent during the year	-	8.70
<u>Closing Balance</u>		
- With Company	(0.33)	(9.07)
- In Separate CSR Unspent Account	-	-

II.18 : 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			
Period Ended 31st March 2026	USD	2.14	202.82
Period Ended 31st March 2025	USD	2.70	235.59
Payable as at			
Trade Payable / Advance Received from Debtors			
Period Ended 31st March 2025	USD	0.72	60.27

II.19 : Supplementary Information

Particulars	As at 31st March 2026	As at 31st March 2025
A. CIF Value Of Imports		
Raw Material	55.22	7.80
Stores & Spares	-	-
Capital Goods	293.85	1.43
B. Earnings In Foreign Currency		
Export of Goods / Services	632.55	1,152.04
C. Expenditure In Foreign Currency		
Travelling Expenses	16.72	31.58
Exhibition Expense	10.34	-
D. Raw Material Consumption	4,970.33	4,941.09



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Particulars	As at 31st March 2026	As at 31st March 2025
E. Stocks		
<u>Raw Material</u>		
Value	805.17	642.69
<u>Work In Progress</u>		
Value	2,213.40	1,735.72
<u>Finished Goods</u>		
Value	1,283.77	980.93
F. Value Of Raw Material Consumption		
Imported		
<u>Raw Material</u>		
Value	71.75	7.80
Percentage of total consumption	1.44%	0.16%
Indigenous		
<u>Raw Material</u>		
Value	4,898.58	4,933.29
Percentage of total consumption	98.56%	99.84%
G.Sales:		
Manufacturing	11,980.97	10,977.63
Services	391.36	288.49
H. Auditors Remuneration:		
- Statutory Audit fees	11.28	3.61
- Tax Audit fees	3.00	1.20

II.20 : Additional Regulatory Information

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

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

c) Relationship with Struck off Companies: The Company 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 year ended.

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

The Company 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, from HDFC Bank amounting to Rs. 35 lakhs and Rs. 9.35 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.

e) Utilisation of Borrowed funds and share premium:

i. The Company 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 Company (Ultimate Beneficiaries) or

or

2. Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

ii. the Company 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 Company 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 Company has complied with the number of layers prescribed under the Companies Act, 2013.



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

h) Undisclosed Income- The Company 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 Company 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.

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

Particulars	Country of Incorporation	As at 31st March 2026	As at 31st March 2025
		Proportion of Ownership Interest	Proportion of Ownership Interest
OMG Auto Mould Private Limited	India	75%	75%
Infuse HRS Pvt.Ltd.	India	73%	73%

Name of the Entry	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	Year Ended / As on March 2026	89.29%	7,588.08	79.92%	1,236.23
Subsidiary - OMG Auto Mould Private Limited		1.53%	130.32	15.11%	233.80
Infuse HRS Pvt.Ltd.		9.18%	779.96	4.97%	76.87
TOTAL		100%	8,498.36	100%	1,546.89

Name of the Entry	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	Year Ended / As on March 2025	90.53%	6,283.42	81.62%	1,334.47
Subsidiary - OMG Auto Mould Private Limited		7.90%	548.65	12.07%	197.27
Infuse HRS Pvt.Ltd.		1.57%	108.75	6.31%	103.21
TOTAL		100%	6,940.82	100%	1,634.95

II.21 : Contingent liabilities

The details of Contingent Liabilities are as follows:

(Rs. In Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
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	1,391.11	888.55
Unrecognized Past Service Cost as per the actuarial report in lines with AS-15 Employee Benefits	14.35	-

II.22 : Capital Commitments

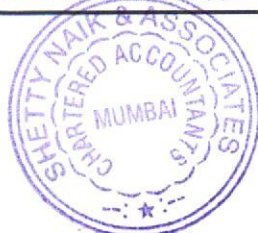
The Capital Commitments of the Company as on the respective Reporting years are as follows:

(Rs. In Lakhs)

Particulars	Year	Rs. In Lakhs
Construction of Factory Building	As at 31/03/2025	207.56
Construction of Factory Building	As at 31/03/2026	3,176.08

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

The Company 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 Company with such banks are viz-a-viz the unaudited books of accounts for respective periods is mentioned in the attached **Annexure II.23(A)**.



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

NOTES FORMING PART OF 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	3,000.24	4,235.35	1,235.11	29.16%	Stock submitted to bank based on provisional numbers. However, major reason was due to 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).



OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)
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NOTES FORMING PART OF 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)

(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%	

FY 2025-26

(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%	Minor Difference within 10%
Q2	5,096.27	5,430.41	334.14	6.15%	Stock submitted to bank on provisional numbers.
Q3	4,715.00	4,307.23	(407.77)	-9.47%	Minor Difference within 10%.
Q4	2,946.55	3,566.54	619.99	17.38%	Stock submitted to bank based on provisional numbers. However, net impact of Stock, Debtors & Creditors all together is within 10%.

(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 Outstanding period exceeding specified limit.
Q2	2,157.47	1,903.64	(253.83)	-13.33%	
Q3	1,957.02	2,056.07	99.05	4.82%	NA
Q4	2,365.46	2,292.13	(73.33)	-3.20%	NA

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%	
Q3	3,308.61	3,604.75	296.14	8.22%	Higher Creditors submitted to Bank since net-off advances to creditors was not done.
Q4	2,393.11	2,807.14	414.02	14.75%	



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS

II.24: Segment Reporting:

The group has identified business segment as reportable segments as on 31st March 2026 and the previous year has been presented for comparable information, since 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 Company Operates into one Geographical Location only, so there are no reportable segments on the same.

Refer Note 11.24(A) on Segment Reporting.

II.25: Prior Period Items (Net):

During the current financial year ended March 31, 2026, the Company identified certain errors and omissions pertaining to financial periods prior to Financial Year 2025-26. In accordance with the requirements of Accounting Standard (AS) 5 – 'Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies', these items have been recognized in the Statement of Profit and Loss for the year ended March 31, 2026, under the head "Prior Period Items (Net)" and are detailed below:

(Rs. In Lakhs)

Particulars	For the year ended March 31, 2026 (₹ in Lakhs)
(A) Prior Period Expenses / (Incomes):	
Foreign Exchange (Gains) / Losses	6.01
Depreciation / Fixed Assets	33.36
Accrued Interest on Borrowings	4.53
Prior Tax Effect	79.06
Provision / (Reversal) of Provision on Gratuity	(6.18)
Total Prior Period Expenses / (Incomes) (A)	116.78

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

CA JAGDISH BHOJA SHETTY

Partner
Membership No. 111936
Mumbai
Date : 14th August 2026



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

Opindersingh Bachattarsingh Baddhan	Jyothish Rajamohanam Nambiar	Dipti Ganesh Choudhary	Priya Ashwini Gupta
Managing Director	Director	CFO	Company Secretary
DIN: 02258211	DIN: 02312672	PAN: *****5079G	Mem No: A56534
Thane	Thane	Thane	Thane
14th August 2026	14th August 2026	14th August 2026	14th August 2026



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS

II.24(A): Segment Reporting:

The group has identified business segment as reportable segments as on 31st March 2026 and the previous year has been presented for comparable information, since 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.

(Rs. In Lakhs)

Particulars	Business Segment					
	Moulds & Hot Runner System		Cleaning Products (Wondra)		Total	
	For the year ended 31st March 2026	For the year ended 31st March 2025	For the year ended 31st March 2026	For the year ended 31st March 2025	For the year ended 31st March 2026	For the year ended 31st March 2025
Revenue from Operations						
External Sales	11,921.09	11,310.66	479.05	-	12,400.14	11,310.66
Inter-Segment Sales	-	-	-	-	-	-
Total Revenue	11,921.09	11,310.66	479.05	-	12,400.14	11,310.66
Results						
Earnings before interest, tax, depreciation and amortisation (EBITDA)	3,352.60	2,918.23	(70.46)	-	3,282.14	2,918.23
Depreciation and Amortisation Expense	708.22	591.37	128.46	1.83	836.67	593.20
Unallocated corporate expenses	-	-	-	-	-	-
Operating Profits (EBIT)	2,644.38	2,326.86	(198.91)	(1.83)	2,445.47	2,325.03
Finance Cost	242.11	190.53	26.90	-	269.01	190.53
Finance Income	(57.31)	(55.04)	-	-	(57.31)	(55.04)
Income Taxes	627.02	555.76	(56.83)	(0.46)	570.19	555.30
Prior Period Expenses	116.78	-	-	-	116.78	-
Profit from ordinary activities	1,715.78	1,635.60	(168.98)	(1.37)	1,546.79	1,634.23
Extraordinary Income / Loss	-	-	-	-	-	-
Net Profit for the Year	1,715.78	1,635.60	(168.98)	(1.37)	1,546.79	1,634.22
Assets:						
Segment Assets	15,258.06	13,392.60	2,273.08	987.88	17,531.14	14,380.48
Unallocated assets	-	-	-	-	-	-
Total Assets	15,258.06	13,392.60	2,273.08	987.88	17,531.14	14,380.48
Liabilities:						
Segment liabilities	8,573.13	6,862.78	633.90	749.80	9,207.04	7,612.59
Unallocable corporate liabilities	-	-	-	-	-	-
Total Liabilities	8,573.13	6,862.78	633.90	749.80	9,207.04	7,612.59
Capital expenditure	1,491.61	820.33	1,725.17	808.39	3,216.78	1,628.71
Non cash expenses other than depreciation	-	-	-	-	-	-

