

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**

RESTATED CONSOLIDATED FINANCIAL STATEMENTS

MARCH 2026, MARCH 2025, MARCH 2024

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**

Independent Auditor's Examination Report on Restated Consolidated Financial Statements

To,

The Board of Directors

OM Galaxy Limited

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

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

SATIVALI ROAD, VILLAGE VALIV

VASAI, THANE - 401208, Maharashtra.

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

1. We have examined the attached restated consolidated financial information of **OM Galaxy Limited (Formerly known as "OM Galaxy Precision Mould Crafts Private Limited & Om Galaxy Private Limited") and its subsidiaries** (hereinafter referred to as "**the Group**") comprising the restated consolidated statement of assets and liabilities as at March 31, 2026, March 31, 2025, and March 31, 2024, restated consolidated statement profit and loss and restated consolidated cash flow statement for the financial year/period ended on March 31, 2026, March 31, 2025, and March 31, 2024, and the summary statement of significant accounting policies and other explanatory information (collectively referred to as the "**Restated Consolidated Financial Information**" or "**Restated Consolidated Financial Statements**") annexed to this report and initialed by us for identification purposes. These Restated Consolidated Financial Statements have been prepared by the management of the Company and approved by the board of directors at their meeting held on 20th August 2026 in connection with the proposed Initial Public Offering on SME Platform ("**IPO**" or "**SME IPO**") of Bombay Stock Exchange of India Limited ("**BSE**") of the company.
2. These restated consolidated summary statements have been prepared in accordance with the requirements of:
 - (i) Section 26 of Division - I of Schedule III of Companies Act, 2013 (the "**Act**") read with Companies (Prospectus and Allotment of Securities) Rules 2014;
 - (ii) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018 ("**ICDR Regulations**") and related amendments / clarifications from time to time issued by the Securities and Exchange Board of India ("**SEBI**");
 - (iii) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("**Guidance Note**")
3. The Company's Board of Directors is responsible for the preparation of the Restated Financial Statements for inclusion in the Draft Red-Herring Prospectus/ Red-Herring Prospectus/ Prospectus ("**Offer Document**") to be filed with Securities and Exchange Board of India ("**SEBI**"), BSE and Registrar of Companies (Mumbai) in connection with the proposed SME IPO. The Restated Consolidated Financial Statements have been prepared by the management of the Company on the basis of preparation stated in Annexure IV to the Restated Consolidated Financial Statements. The responsibility of the board of directors of the Company includes designing, implementing and



maintaining adequate internal control relevant to the preparation and presentation of the Restated Financial Statements. The board of directors are also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note.

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



- b) Auditors' Report issued by the Previous Auditors dated September 05, 2024 on the consolidated financial statements of the Group as at and for the year ended March 31, 2024, as referred in Paragraph 5 & 6 above.

They have also confirmed that March 2024 Restated Consolidated Financial Information:

- a) have been prepared after incorporating adjustments for the changes in accounting policies, material errors and regrouping/reclassifications retrospectively in the financial year ended March 31, 2024 to reflect the same accounting treatment as per the accounting policies and grouping/classifications followed as at and for the year ended March 31, 2025 and March 31, 2026;
 - b) have been made after giving effect to the matter(s) giving rise to modifications mentioned in paragraph 6 above; and
 - c) have been prepared in accordance with the Act, ICDR Regulations and the Guidance Note.
9. Based on our examination and according to information and explanations given to us, we are of the opinion that the Restated Financial Statements:
- a) have been prepared after incorporating adjustments for the changes in accounting policies, material errors and regrouping / reclassifications retrospectively, **except as per the qualification in para (b) below**, in the financial year ended on March 31, 2026 and March 31, 2025.
 - b) do not require any adjustment for modification as there is no modification in the underlying audit reports, **except as mentioned below**:

Basis of Qualification:

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

- c) have no extra-ordinary items that need to be disclosed separately in the accounts and requiring adjustments.
 - d) have been prepared in accordance with the Act, ICDR Regulations and Guidance Note.
10. As indicated in our audit reports referred above:
- (a) We did not audit the financial statements of 2 subsidiaries whose share of total assets, total revenues, net cash inflows / (outflows) and share of profit/ loss in its subsidiaries included in the



consolidated financial statements, for the relevant years is tabulated below, which have been audited by other auditor – CA Amar Parekh, and whose reports have been furnished to us by the Company's management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these components, is based solely on the reports of the other auditor:

Particulars	As at/ for the year ended March 31, 2026	As at/ for the year ended March 31, 2025	As at/ for the year ended March 31, 2024
Total Assets	3,771.36	2,564.11	1,762.26
Total Revenue	2649.07	2,993.11	2,064.25
Net Cash Inflows/ (Outflows)	79.72	9.46	28.04
Share of profit/ loss in its subsidiaries	311.32	316.94	140.86

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

11. In accordance with the requirements of the Act including the rules made there under, ICDR Regulations, Guidance Note and engagement letter, we report that:

- (i) The “**Restated Consolidated Statement of Assets and Liabilities**” of the Company as at, 31st March 2026, 31st March 2025 and 31st March 2024 examined by us, as set out in **Annexure I** to this report read with significant accounting policies in **Annexure IV** has been arrived at after making such adjustments and regroupings to the audited / reaudited financial statements of the Company, as in our opinion were appropriate and more fully described in notes to the restated summary statements to this report.
- (ii) The “**Restated Consolidated Statement of Profit and Loss**” of the Company for the financial years ended 31st March 2026, 31st March 2025 and 31st March 2024, examined by us, as set out in **Annexure II** to this report read with significant accounting policies in **Annexure IV** has been arrived at after making such adjustments and regroupings to the audited / reaudited financial statements of the Company, as in our opinion were appropriate and more fully described in notes to the restated summary statements to this report.
- (iii) The “**Restated Consolidated Statement of Cash Flows**” of the Company for the financial years ended 31st March 2026, 31st March 2025 and 31st March 2024 examined by us, as set out in **Annexure III** to this report read with significant accounting policies in **Annexure IV** has been arrived at after making such adjustments and regroupings to the audited / reaudited financial statements of the Company, as in our opinion were appropriate and more fully described in notes to restated summary statements to this report.

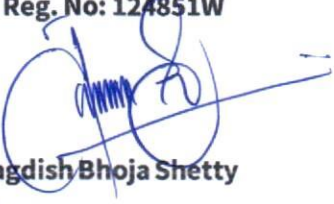
12. We have been subjected to the peer review process of the Institute of Chartered Accountants of India



("ICAI") and hold a valid peer review certificate issued by the "Peer Review Board" of the ICAI which is valid till 23rd November, 2026.

13. The report should not in any way be construed as a re-issuance or re-dating of any of the previous audit reports issued by any other firm of Chartered Accountants nor should this report be construed as a new opinion on any of the financial statements referred to therein.
14. We have no responsibility to update our report about events and circumstances occurring after the date of the report.
15. Our report is intended solely for use of the board of directors for inclusion in the offer document to be filed with SEBI, BSE and Registrar of Companies (Mumbai II) in connection with the proposed BSE SME IPO. Our report should not be used, referred to or distributed for any other purpose except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

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


CA Jagdish Bhoja Shetty
Partner
M No. 111936
UDIN- 26111936PWHOMV7604
Date: 20th August 2026
Place: Mumbai

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

CIN: U33127MH2008PLC187382

ANNEXURE I

CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES, AS RESTATED

(Rs. In Lakhs)

Particulars	Note No.	As at 31st March 2026	As at 31st March 2025	As at 31st March 2024
I. Equity and Liabilities				
(1) Shareholders' Funds				
(a) Share Capital	I.1	1,110.54	184.62	183.08
(b) Reserves and Surplus	I.2	6,979.63	6,293.31	4,729.80
		8,090.17	6,477.93	4,912.88
(2) Minority Interest		233.93	170.09	106.00
(3) Non-Current Liabilities				
(a) Long-Term Borrowings	I.3	2,015.66	1,353.27	1,574.55
(b) Deferred Tax Liabilities (Net)	I.4	74.17	44.31	45.50
(c) Other Long Term Liabilities		-	-	-
(d) Long-Term Provisions	I.5	102.43	63.09	59.60
		2,192.26	1,460.67	1,679.65
(4) Current Liabilities				
(a) Short-Term Borrowings	I.6	1,763.24	1,159.85	1,632.02
(b) Trade Payables:-				
(i) Total Outstanding Dues of Micro Enterprises and Small Enterprises; and	I.7	1,709.70	1,825.43	1,768.28
(ii) Total Outstanding Dues of Creditors Other Than Micro Enterprises and Small Enterprises	I.7	2,021.21	1,044.88	476.77
(c) Other Current Liabilities	I.8	946.88	1,756.89	938.16
(d) Short-Term Provisions	I.9	573.75	385.23	235.64
		7,014.78	6,172.28	5,050.87
TOTAL (EQUITY AND LIABILITIES)		17,531.14	14,280.97	11,749.40
II. Assets				
(1) Non-Current Assets				
(a) Property, Plant and Equipment and Intangible Assets	I.10			
(i) Property, Plant and Equipment		6,982.24	4,629.57	3,724.85
(ii) Intangible Assets		72.67	50.65	43.11
(iii) Capital Work-in-Progress		1,585.59	60.24	-
(iv) Intangible Assets under development		-	-	-
(b) Non-Current Investments	I.11	-	-	-
(c) Deferred Tax Assets (Net)	I.4	-	-	-
(d) Other Non-Current Assets	I.12	494.78	710.05	475.72
		9,135.28	5,450.51	4,243.68
(2) Current Assets				
(a) Current Investments		-	-	-
(b) Inventories	I.13	4,302.34	3,359.34	2,606.93
(c) Trade Receivables	I.14	2,995.97	4,192.58	4,155.61
(d) Cash and Bank Balances	I.15	610.15	573.89	528.33
(e) Short-Term Loans and Advances	I.16	285.20	658.71	161.54
(f) Other Current Assets	I.17	202.20	45.94	53.31
		8,395.86	8,830.46	7,505.72
TOTAL (ASSETS)		17,531.14	14,280.97	11,749.40

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

As per our report attached here with
For SHETTY NAIK & ASSOCIATES
Chartered Accountants
ICAI Firm Reg. No. 124851W

For and on behalf of the board of
OM GALAXY LIMITED

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

CA JAGDISH BHOJA SHETTY
Partner
Membership No. 111936
Place: Mumbai
Date : 20th August 2026

Opindersingh Bachattarsingh
Baddhan
Managing Director
DIN: 02258211
Thane
20th August 2026

Jyothish Rajamohanam
Nambiar
Director
DIN: 02312672
Thane
20th August 2026

Dipti Ganesh
Choudhary
CFO
PAN: *****5079G
Thane
20th August 2026

Priya Ashwini
Gupta
Company Secretary
Mem No: A56534
Thane
20th August 2026



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

CIN: U33127MH2008PLC187382

ANNEXURE II

CONSOLIDATED STATEMENT OF PROFIT AND LOSS, AS RESTATED

(Rs. In Lakhs unless otherwise stated)

Particulars	Notes	For the year ended 31st March 2026	For the year ended 31st March 2025	For the year ended 31st March 2024
Income				
I. Revenue from operations	II.1	12,400.14	11,266.12	10,455.68
II. Other income	II.2	67.62	46.64	56.12
III. Total (Income) (I + II)		12,467.76	11,312.76	10,511.80
IV. Expenses :				
Cost of Materials Consumed	II.3	4,929.56	4,941.10	4,553.76
Purchases of Stock in Trade		-	-	-
Changes in Inventories of Finished Goods and Work-In-Progress	II.4	(780.52)	(636.44)	(82.12)
Employee Benefits Expense	II.5	2,968.53	2,237.62	1,958.69
Other Expenses	II.7	2,068.05	1,834.79	1,621.62
Total (Expenses)		9,185.62	8,377.07	8,051.95
V. Earnings before interest, tax, depreciation and amortisation (EBITDA) (III - IV)		3,282.14	2,935.69	2,459.85
Finance Costs	II.6 (A)	269.01	189.83	230.26
Finance Incomes	II.6 (B)	(57.31)	(55.04)	(56.62)
Depreciation and Amortisation Expense	II.10	836.67	636.47	684.89
VI. Profit before exceptional and extraordinary items and tax		2,233.77	2,164.43	1,601.32
VII. Exceptional items:		-	-	-
VIII. Extraordinary items		-	-	-
IX. Profit before tax		2,233.77	2,164.43	1,601.32
X. Tax expense :				
(1) Current Tax Payable		540.33	573.98	461.12
(2) Deferred Tax		29.86	(1.19)	(63.72)
		570.19	572.79	397.40
XI. Profit (Loss) for the year from continuing operations (IX-X)		1,663.58	1,591.64	1,203.92
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)		1,663.58	1,591.64	1,203.92
XVI. Profit / (Loss) attributable to Minority Interest		63.84	64.09	24.55
XVII. Profit / (Loss) attributable to Owners		1,599.74	1,527.55	1,179.37
XVIII. Earnings per Equity Share : (FV Rs. 5 each)*				
Basic EPS (in Rs.)	II.15	7.20	6.89	5.38
Diluted EPS (in Rs.)	II.15	7.20	6.89	5.38

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

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

As per our report attached here with

For SHETTY NAIK & ASSOCIATES

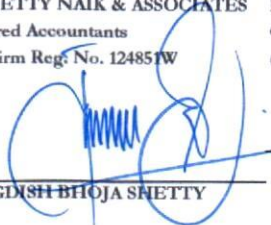
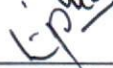
Chartered Accountants

ICAI Firm Reg. No. 124851W

For and on behalf of the board of

OM GALAXY LIMITED

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

				
CA JAGDISH BHOJA SHETTY	Opindersingh Bachattarsingh Baddhan	Jyothish Rajamohanam Nambiar	Dipti Ganesh Choudhary	Priya Ashwini Gupta
Partner	Managing Director	Director	CFO	Company Secretary
Membership No. 111936	DIN: 02258211	DIN: 02312672	PAN: *****5079G	Mem No: A56534
Place: Mumbai	Thane	Thane	Thane	Thane
Date : 20 th August 2026	20 th August 2026	20 th August 2026	20 th August 2026	20 th August 2026



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

CIN: U33127MH2008PLC187382

ANNEXURE III

CONSOLIDATED CASH FLOW STATEMENT, AS RESTATED

(Rs. In Lakhs)

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025	For the year ended 31st March 2024
A. Cash flow from Operating Activities			
Net Profit before tax	2,233.77	2,164.43	1,601.32
Adjustments for:			
Depreciation and amortisation	836.67	636.47	684.89
Provision for Gratuity	19.14	28.25	4.56
Interest on Borrowings & other Finance Cost	269.01	189.83	230.26
Interest Income	(57.31)	(55.04)	(56.62)
Sundry Balance Write-Back	(41.84)	(12.56)	-
Bad Debts	1.79	19.82	1.63
Foreign Exchange (Gain) / Loss	(2.26)	6.01	0.52
(Profit) on Sale of PPE	(2.28)	(9.72)	-
Operating Profit before Working Capital Changes	3,256.69	2,967.49	2,466.56
Adjustments for (increase) / decrease in operating assets:			
- Inventories	(942.99)	(752.41)	(150.04)
- Trade receivables	1,194.82	(56.79)	(1,604.29)
- Short-Term Loans And Advances	373.49	(497.17)	308.65
- Other current assets	(132.89)	5.42	(4.88)
Adjustments for increase / (decrease) in operating liabilities:			
- Trade Payables	902.81	637.82	(440.08)
- Other Current Liabilities	(816.58)	819.45	46.46
- Provisions	144.48	24.36	100.97
Cash Generated From Operations:	3,979.83	3,148.17	723.35
Income Taxes Paid (Net of Refunds)	(476.48)	(471.52)	(380.02)
Net Cash Generated / (Used) from Operating Activity	3,503.35	2,676.65	343.33
B. Cash flow from Investing Activities			
Payment for Purchase of Fixed Assets including Capital Work-in-Progress	(4,742.13)	(1,628.71)	(508.21)
Proceeds from Sale of Fixed Assets including Capital Work-in-Progress	7.70	29.46	8.14
Withdrawal / (Investment) in Fixed Deposit - Non Current	(3.75)	31.61	(99.45)
Withdrawal / (Investment) in Fixed Deposit - Current	52.15	(29.02)	(57.68)
Non-Current Assets Advances and Security Deposits	219.04	(265.96)	90.14
Interest Received	33.94	55.03	38.85
Net Cash Generated / (Used) from Investing Activities	(4,433.05)	(1,807.58)	(528.21)
C. Cash flow from Financing Activities			
Issue of Equity Share	12.50	37.50	300.00
Short term Borrowing	603.39	(472.17)	391.31
Long term borrowings Repaid	(1,080.82)	(896.81)	(620.41)
Long term borrowings Availed	1,743.21	675.51	374.15
Interest & Other Finance Cost Paid	(262.43)	(190.55)	(232.00)
Net Cash Generated / (Used) from Financing Activities	1,015.85	(846.52)	213.05
D. Net Increase/(Decrease) in Cash & Cash Equivalents	86.15	22.55	28.17
Effect of exchange rates on Cash & Cash Equivalent	2.26	(6.01)	(0.52)
Cash and cash equivalents as at the beginning of the year	70.17	53.63	25.98
Cash and cash equivalents as at the end of the year {Refer Note L15(i)}	158.58	70.17	53.63

As per our report attached here with

For SHETTY NAIK & ASSOCIATES

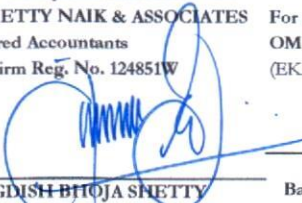
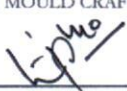
Chartered Accountants

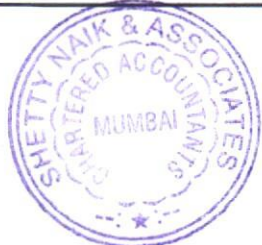
ICAI Firm Reg. No. 124851W

For and on behalf of the board of

OM GALAXY LIMITED

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

				
CA JAGDISH BHOJA SHETTY	Opindersingh Bachhattarsingh Baddhan	Jyotish Rajambhanan Nambiar	Dipti Ganesh Choudhary	Priya Ashwini Gupta
Partner	Managing Director	Director	CFO	Company Secretary
Membership No. 111936	DIN: 02258211	DIN: 02312672	PAN: *****5079G	Mem No: A56534
Place: Mumbai	Thane	Thane	Thane	Thane
Date: 20 th August 2026	20 th August 2026	20 th August 2026	20 th August 2026	20 th August 2026



ANNEXURE IV: SIGNIFICANT ACCOUNTING POLICIES OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS

A) CORPORATE INFORMATION:

- OM Galaxy Limited ("the Company") is a public limited company, which is domiciled and incorporated in the Republic of India with its registered office situated at 4/5/6 Blue Chip No. 5, Industrial Estate, Sativali Road, Village Valiv, Vasai, Thane, Maharashtra, India, 401208. The Company was originally incorporated under the Companies Act, 1956 on 08th Oct 2008 as Om Galaxy Precision Mould Crafts Private Limited bearing Corporate Identity Number U33127MH2008PLC187382 issued by Registrar of Companies, Mumbai, Maharashtra. Name of the company was changed from 'Om Galaxy Precision Mould Crafts Private Limited' to 'Om Galaxy Private Limited' on 16th October 2024. The Company was converted into a Public Limited Company and the name of the Company was changed from 'Om Galaxy Private Limited' to '**Om Galaxy Limited**' and a fresh certificate of incorporation was issued on 9th December 2024 by the Registrar of Companies. The Corporate Identity Number of the Company is U33127MH2008PLC187382.
- The Group Comprises of entities in which the Company Exercises Significant Influence /control as of 31st March, 2026, 31st March, 2025, and 31st March, 2024, 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 & Hot Runner Systems for the use in injection moldings, Blow moulding, compression moulding, Pressure Dye Casting Moulds, Sheet Metal Dyes, Press Tool, Thermo Forming, Extrusions and any other Fabrication or processing and to manufacture or help in the manufacturing of any spare parts, accessories, or anything or things required and necessary for the above mentioned business.
 - Manufacturing & Sale of plastic-based Household and Institutional Cleaning Products in the name & style of WONDRA.

B) SIGNIFICANT RESTATED ACCOUNTING POLICIES:

BASIS OF PREPARATION OF PREPARATION OF RESTATED FINANCIALS STATEMENT

- The restated statement of Assets and Liabilities of the company as at 31st March, 2026, 31st March, 2025, and 31st March, 2024, the related restated summary statement of profits and loss and cash flows for the year ended on 31st March, 2026, 31st March, 2025, and 31st March, 2024 (herein collectively referred as ("Restated Financial



Statements”) have been complied by the management from the audited Financial statements for the year ended 31st March, 2026, 31st March, 2025, and 31st March, 2024. Restated financial statements have been prepared to comply in all material respects with the provision of Division I of Schedule III of Companies Act, 2013 (the ‘Act’) read with companies (Prospectus and Allotment of Securities) Rules , 2014, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (“ICDR Regulations”) issued by SEBI and Guidance note on Reports in Companies Prospectuses (Revised 2019) (“Guidance Note”). Restated Financial Statements have been prepared specifically for inclusion in the offer document to be filed by the Company, with its proposed SME IPO. The Company’s management has recast the Financials statement in the form required by Division I of Schedule III of the Companies Act, 2013 for the purpose of restated financial statement.

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

BASIS OF CONSOLIDATION

The Restated Consolidated financial statements comprise the financial statements of the Company and its subsidiaries (referred to as “Group” as at 31st March, 2026, 31st March, 2025, and 31st March, 2024). Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and can affect those returns through its power over the investee. Specifically, the Group controls an investee if and only if the Group has:

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

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

The Group re-assesses whether it controls an investee, if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary and associates begins when the group obtains control over the subsidiary and associates, and ceases when the Group loses control of the subsidiary and associates. Assets,



liabilities, income and expenses of a subsidiary and associates acquired or disposed of during the year are included in the restated consolidated financial statements from the date the group gains control until the date the group ceases to control the subsidiary and associates.

Restated consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the group uses accounting policies other than those adopted in the restated consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that group member's financial statements in preparing the restated consolidated financial statements to ensure conformity with the group's accounting policies.

PROCEDURE FOR CONSOLIDATION:

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

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

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

Minority Interest in the net assets of restated consolidated subsidiary and associate consists of the amount of equity attributable to 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 restated consolidated financial statements in conformity with the Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the restated financial statements are prudent and reasonable. Future results could differ due to these



estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialized. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively.

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

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

CASH FLOW STATEMENT (AS: 3)

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

1. 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.

2. Self Generated Fixed Assets:

As per AS-10, the cost of a self-constructed asset is determined using the same principles as for an acquired asset. The Company internally generates various assets such as office equipments, tools, moulds, storage units, etc. Since the Company 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 Company 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.).

3. 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.

4. Derecognition

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

5. 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. or 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 individually, at the lower of cost and fair value. Non-current investments are carried 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 business segments. The Group's operations are based in India. There are no reportable geographical segments.



RELATED PARTY TRANSACTION (AS: 18)

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

LEASES (AS: 19)

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

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

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

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

EARNINGS PER SHARE (AS:20)

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

TAX EXPENSE (AS:22)

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

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

C) NOTES ON RECONCILIATION OF RESTATED PROFIT

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

Particulars	For the Year ended 31 March 26	For the year ended 31 March 25	For the year ended 31 March 24
Net Profit / (Loss) after tax as per Audited Profit and Loss Account	1,548.09	1,634.22	1,215.63
Adjustment for: -			
Inter-company elimination in income	-	(7.39)	(8.02)
Inter-company elimination in expenses	-	4.27	9.51
Provision for Gratuity	(6.18)	74.74	(4.56)
Depreciation and Amortization Expense	32.71	(43.27)	2.09
Prior period sales	-	(46.94)	46.94
Foreign Exchange Gain / (Loss)	6.01	(5.48)	(0.34)
Finance costs	4.53	(1.03)	(6.09)
Deferred tax	(21.42)	(5.42)	18.43
Tax Expenses	99.84	(12.08)	(69.67)
Net Profit /(Loss) after tax as Restated	1,663.58	1,591.64	1,203.92



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

- 1) **Provision for Gratuity:** Provision for gratuity is debited to the profit and loss account as per AS 15 and Significant of Accounting Policy of the Group for year ended 31st March 2026, 31st March 2025 and 31st March 2024.
- 2) **Depreciation and Amortization expenses:**
 - The Group had considered software license having a validity of more than 1 year as expense, the same has been corrected and capitalized.
 - There was correction in Depreciation and amortization working which was adjusted in the restated financial statements.
- 3) **Prior Period Adjustment:** Prior period item booked in the audited financial statement have been restated in the restated financial statements.
- 4) **Foreign Exchange Gain / (Loss):** The effect of the working as per AS-11 has been added in the restated financial statements.
- 5) **Finance Cost Adjustment:** Prior period item booked in the audited financial statement have been restated in the restated financial statements.
- 6) **Inter Company Eliminations:** Effect of Profit / Loss on account of inter-company eliminations have been provided as per restated financial statements.
- 7) **Income tax Expenses:** - The tax expenses have been recalculated as and where required.
- 8) **Deferred Tax:** - Deferred Taxes have been recalculated as per restated profit.

D) NOTES ON RECONCILIATION OF RESTATED NET WORTH:

Reconciliation of Restated Net Worth is stated as follows:

Particulars	As at 31st March 26	As at 31st March 25	As at 31st March 24
Net Worth as per Audited Financial Statements	8,090.17	6,601.36	4,989.46
Cumulative Impact of Previous Year Restatement	-	(76.58)	(67.10)
Adjustment for:			
Net Profit / (Loss)	-	(42.57)	(11.71)
Tax Adjustments	-	11.89	2.23
Deferred Tax	-	-	-



Fixed Assets	-	(16.17)	-
Add / (Less): Prior Period Adjustments	-	-	-
Less: Opening Finance Cost Adjustment	-		
Sub-Total	-	(46.85)	(9.48)
Net Worth after tax as Restated	8,090.17	6,477.93	4,912.88

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

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

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

1) **Material Regrouping: -**

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



Om Galaxy Limited. (EKA. Om Galaxy Precision Mould Crafts Pvt Ltd & Om Galaxy Private Limited)
CIN: U33127MH2008PLC187382

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

(Rs. In Lakhs)

PARTICULARS	As at 31st March 2026	As at 31st March 2025	As at 31st March 2024
I.1 : Share Capital			
Authorised Share Capital*			
5,00,00,000 (FY 2024-25: 60,00,000; FY 2023-24: 60,00,000) Equity Shares of Rs.5/- each)	2,500.00	300.00	300.00
	2,500.00	300.00	300.00
Issued, Subscribed and Fully Paid - up*			
2,22,10,824 (FY 2024-25: 36,92,334; FY 2023-24: 36,61,500) Equity Shares of Rs.5/- each)	1,110.54	184.62	183.08
	1,110.54	184.62	183.08

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 2024	As at 31st March 2026	As at 31st March 2025	As at 31st March 2024
Opening Share Capital:	36,92,334	36,61,500	33,61,500	184.62	183.08	168.08
Add : Shares issued during the year	1,85,18,490	30,834	3,00,000	925.92	1.54	15.00
Less : Shares bought back during the year	-	-	-	-	-	-
Less : Shares redeemed during the year	-	-	-	-	-	-
Closing Share Capital	2,22,10,824	36,92,334	36,61,500	1,110.54	184.62	183.08

B. Terms Rights and Restrictions attached to Shares:

Equity Shares

*The Company has one class of equity shares having a par value of Rs.5/- each. The face value of Rs. 100 per shares was reduced to Rs. 10 per share on account of Split of shares as per approval granted by Shareholder's in Extra - Ordinary General Meeting dated 03rd August, 2024 which was further reduced to Rs. 5 per share as per approval granted by Shareholder's in Extra - Ordinary General Meeting dated 16th December 2025 and accordingly the Number of Equity Shares has been restated for 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 and 31st March, 2024 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 2024	As at 31st March 2026	As at 31st March 2025	As at 31st March 2024
1	Shri Opindersingh Bachattarsingh Baddhan	40.18%	40.28%	40.21%	89,24,112	14,87,352	14,72,200
2	Shri Jyothish Rajamohanam Nambiar	24.99%	24.79%	25.00%	55,49,808	9,15,498	9,15,500
3	Shri Sathyapalan Ayadathil Poyil	15.04%	15.08%	15.00%	33,40,800	5,56,800	5,49,300
4	Smt. Meena O Badhhan	14.55%	14.59%	14.56%	32,32,692	5,38,782	5,33,100
5	Shri Gagandeep Opinder Singh Baddhan	5.24%	5.25%	5.23%	11,63,388	1,93,898	1,91,400
Total		100.00%	100.00%	100.00%	2,22,10,800	36,92,330	36,61,500

D. The Group has not issued or allotted any shares as fully paid-up pursuant to contract(s) without payment being received in cash; or shares as fully paid-up by way of bonus shares or bought back any shares during the last 5 financial years. However, the group has issued 1,85,09,020 Bonus Shares vide Shareholder's Resolution dated 16th December, 2025.

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 Rajamohanam 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 Rajamohanam 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%	

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

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

** 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 .



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

CIN: U33127MH2008PLC187382

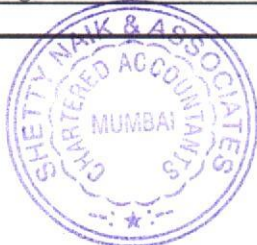
NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

PARTICULARS	As at 31st March 2026	As at 31st March 2025	As at 31st March 2024
I.2 : Statement of Reserves and Surplus			
Retained Earnings			
Opening Balance	5,614.94	4,087.39	2,908.02
Add: Net Profit after Tax transferred from the Statement of Profit and Loss	1,599.74	1,527.55	1,179.37
Less: Utilisation for Bonus issue	(247.08)	-	-
Closing balance	6,967.60	5,614.94	4,087.39
Securities Premium			
Opening Balance	678.37	642.41	357.41
Add: Addition during the year	12.03	35.96	285.00
Less: Utilisation for Bonus Issue	(678.37)	-	-
Closing Balance	12.03	678.37	642.41
Total (Reserves & Surplus)	6,979.63	6,293.31	4,729.80
I.2.1 : Minority Interest			
Opening Balance	170.09	106.00	81.45
Add: During the year	63.84	64.09	24.55
Closing Balance	233.93	170.09	106.00
I.3 : Statement of Long-Term Borrowings			
Secured Borrowings:			
I.From Bank			
Term Loan from Banks	1,477.50	334.33	637.85
II.From Other Parties			
Loan from Financial Institutions	530.88	732.79	424.65
Other Unsecured Borrowings:			
Loans & Advances from Related Parties	7.28	286.15	512.05
Total (Long-Term Borrowings)	2,015.66	1,353.27	1,574.55
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 : Statement of Deferred Tax Liabilities			
Deferred Tax on			
Related to Fixed Asset (DTL)	107.87	60.19	60.50
Provision for Gratuity (DTA)	(29.18)	(15.88)	(15.00)
Other Disallowances (DTA)	(4.52)	-	-
Total (Deferred Tax Liabilities / (Deferred Tax Assets))	74.17	44.31	45.50



NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

PARTICULARS	As at 31st March 2026	As at 31st March 2025	As at 31st March 2024
I.4(A) : Movement of Deferred Tax (Assets)/Liabilities			
Opening Deferred Tax (Assets)/Liabilities (A)	44.31	45.50	109.22
WDV as per Accounts	7,072.05	4,699.08	
(-) Value of Land	(690.84)	(690.84)	
WDV of PPE as per Accounts (Other than Land)	6,381.21	4,008.24	3,081.22
WDV of PPE as per IT (Other than Land)	5,952.65	3,769.14	2,840.92
Movement in WDV	428.56	239.10	240.30
Temporary Differences on WDV of Assets (B)	107.87	60.19	60.50
Provision for Gratuity	(115.94)	(63.09)	(59.60)
Temporary Differences on Gratuity Provision (C)	(29.18)	(15.88)	(15.00)
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	44.31	45.50
Impact of Deferred Tax (Assets)/ Liabilities for the Year (A-E)	29.86	(1.19)	(63.72)
I.5 : Statement of Long-Term Provisions			
Provision for Gratuity	102.43	63.09	59.60
Total (Long-Term Provisions)	102.43	63.09	59.60
I.6 : Statement of Short-Term Borrowings			
Secured Borrowings:			
(i) Loans Repayable on Demand			
a. From Bank			
Bank Overdraft/Cash Credit	1,080.41	558.40	1,091.79
Current Maturities of Long-Term Borrowings	419.56	301.68	261.40
b. From Other Parties (Financial Institution)			
Current Maturities of Long-Term Borrowings	257.82	297.68	272.54
c. Other Unsecured Borrowings:			
Loans & advances from Related Parties (Short Term)	-	-	-
Unsecured Borrowings:			
(i) Loans Repayable on Demand			
Credit Card Dues	5.45	2.09	6.29
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	1,159.85	1,632.02
PARTICULARS	As at 31st March 2026	As at 31st March 2025	As at 31st March 2024
I.7 : Statement of Trade Payables			
(A) Total Outstanding Dues of Micro Enterprises and Small Enterprises			
Payable for Goods	1,703.90	1,745.73	1,736.53
Payable for Expenses	5.80	79.70	31.75
	1,709.70	1,825.43	1,768.28
(B) Total Outstanding Dues of Creditors Other Than Micro Enterprises and Small Enterprises			
Payable for Goods	1,102.88	492.85	413.87
Payable for Expenses	918.33	552.03	62.90
	2,021.21	1,044.88	476.77
Refer Note I.7 (A) for Trade Payables Ageing.			
Total (Trade Payables)	3,730.91	2,870.31	2,245.05



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

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	As at 31st March 2024
(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	1,825.43	1,768.28
Interest due on the above *	-	-	-
(b) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	NIL	NIL	NIL
* (c) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-	-
* (d) the amount of interest accrued and remaining unpaid at the end of each accounting year; and	-	-	-
* (e) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of a expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-	-

***B. Disclosure required under 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.



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

(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	As at	As at
	31st March 2026	31st March 2025	31st March 2024
I.8 : Statement of Other Current Liabilities			
Advance from Customers	682.63	1,462.67	703.95
Statutory Dues	253.14	286.42	225.69
Interest Payable on Borrowings	11.11	7.80	8.52
Total (Other Current Liabilities)	946.88	1,756.89	938.16
I.9: Statement of Short-Term Provisions			
Provision for Gratuity	13.52	33.71	8.95
Provision for Expenses	57.06	19.25	2.36
Provision for Salary	233.34	169.66	136.68
Provision for Income Tax (Net)	269.83	162.61	87.65
Total (Short-Term Provisions)	573.75	385.23	235.64



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

CIN: U3127MH2008PLC187382

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

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

(Rs. In Lakhs)

Name of Lender	Name of Borrowing	Date of sanction	Amount sanctioned	Rate of Interest	Amount Outstanding as on March 31, 2026	Amount Outstanding as on March 31, 2025	Amount Outstanding as on March 31, 2024	Tenure/Repayment Schedule	Terms and Nature of Security
Axis Bank Limited [Closed]	Term Loan from Bank	25-03-2019	206.00	10.00%	-	-	-	120 Monthly Instalments	② In case the Security Provider(s) is an individual/Security Provider(s) [Shri. Opindersingh Baddhan Currying Business In The Name And Style Of M/S. Om Enterprises], residing at [Gala No 416 Blue Industrial, Estate 5 Satwadi Vasai East Thane, Maharashtra-401208] which expression shall unless repugnant to the context or meaning thereof be deemed to include his/her heirs, administrators and executors.
Axis Bank Limited	Term Loan from Bank	18-01-2025	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-860 (Purchased from Cosmos Impex (India) Pvt Ltd) II. Plant & Machinery I.E Star Gamma Anchor Type Brush Tufting Machine (Purchased from Roughi Brush Machinery Pvt Ltd 2. Personal Guarantee Of a) Mr. Sathypalan Ayadathil Poyil, Mr. b)Mr. Jyothish Rajamohanam Nambiar, c) Mr. Opindersingh Bachattarsingh Baddhan.
Axis Bank Limited	Term Loan from Bank	18-01-2025	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 G-2532 (Purchased from Cosmos Impex (India) Pvt Ltd) 2. Personal Guarantee Of a) Mr. Sathypalan Ayadathil Poyil, Mr. b)Mr. Jyothish Rajamohanam Nambiar, c) Mr. Opindersingh Bachattarsingh Baddhan.
Axis Bank Limited	Term Loan from Bank	18-01-2025	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 a) Mr. Sathypalan Ayadathil Poyil, Mr. b)Mr. Jyothish Rajamohanam Nambiar, c) Mr. Opindersingh Bachattarsingh 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, 2024	Amount Outstanding as on March 31, 2025	Amount Outstanding as on March 31, 2024	Tenure/Repayment Schedule	Terms and Nature of Security
Small Industries Development Bank of India [Closed]	Term Loans from Financial Institutions	03-02-2021	139.80	8.50%	25.63	-	53.59	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, Gaunipada, agro lagwad co-op. soc. ltd, Village Gokhiwate, Taluka vasai, District Thane 401208 including, but not limiting to, its movable plant, machinery, machinery spares, tools and accessories, office equipment, computers, furniture and fixtures, both present and future (save and except book debts) 2. First Charge by way of Hypothecation in favour of SIDBI, all equipments, plants, machineries, and other assets of the borrower which have been or acquired under the PRATHAM scheme. 3. The borrower shall deposit with SIDBI the duly discharged fixed deposit receipts(FDR) issued by SIDBI for an amount of Rs 41.94 lakh. 4. Extension of Lien/Pledge over FDRs of Rs. 61.72 lakh, Rs. 31 lakh and Rs. 12.39 lakh respectively. 5. Personal Guarantee Of Mr. a) Sathiyapalan Ayadathil Poyil, Mr. b)Mr. Jyothish Rajamohanam Nambiar, c) Mr. Opundersingh Bachattarsingh Baddhan.
Small Industries Development Bank of India	Working Capital Term Loan from financial institutions	18-11-2021	75.00	8.40%	43.75	18.75	68.75	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 immovables, plant, machinery, machinery spares, tools & accessories, office equipments, furniture and fixtures etc. acquired out of earlier assistances from SIDBI. 2. Extension of lien over SIDBI FDR of Rs. 61.72 lakh. 3. Extension of lien over SIDBI FDR of Rs. 31 lakh. 4) 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, Gaunipada Agro Vmksh Lagwad Co-Op. Soc. Ltd., Village Gokhiwate, 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.
Small Industries Development Bank of India [Closed]	Term Loans from Financial Institutions	25-09-2020	49.56	8.50%	4.95	-	14.87	60 Equal Monthly Instalments of Rs. 0.83 lakhs	(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)Sathiyapalan Ayadathil Poyil, Mr. b)Mr. Jyothish Rajamohanam Nambiar, c) Mr. Opundersingh Bachattarsingh Baddhan.



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

CIN: U3327MH2008PLCIN7382

NOTES FORMING PART OF RESTATED 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	Amount Outstanding as on March 31, 2024	Term/ Repayment Schedule	Terms and Nature of Security
Small Industries Development Bank of India	Term Loans from Financial Institutions	03-03-2023	150.00	8.31%	37.50	75.00	112.50	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 211.05 lakh. 3. Personal Guarantee Of a) Mr. Sathyapalan Ayadathil Poyil, b) Jyothish Rajamohanam Nambiar, Mr. Opundersingh Bachattarsingh Baddhan, Mr. Gagandeep Opinder Singh Baddhanand Mrs Meena O Baddhan.
Small Industries Development Bank of India [Closed]	Term Loans from Financial Institutions	13-08-2021	89.47	8.40%	-	-	12.44	36 Equal Monthly Instalments of Rs. 2.50 lakhs [Closed]	i) First Charge by way of Hypothecation in favour of SIDBI, all equipment, plants, machineries and other assets of the borrower which have been or proposed to be acquired under the LIQUID 2 scheme ii) First charge by way of hypothecation in favour of SIDBI of all other assets (including current assets, intangible assets, book debts and receivables wherever stipulated) acquired under the project/scheme, iii) First charge by way of hypothecation of all the assets which have been charged by the borrower in favour of SIDBI vide agreements for term loan-cum hypothecation dated 22-10-2019, 22-07-2020, 01-10-2020 and 18-02-2021 for securing the earlier term loans / financial assistance aggregating of Rs. 531.50 lakh; (iv) the borrower shall deposit with SIDBI the duly discharged fixed deposits receipts (FDRs) issued by sidbi for an amount of Rs. 19 lakh (Rupees Nineteen Lakh Only), Rs. 61.72 lakh (Rupees sixty-one Lakh Seventy-Two Thousand Only), Rs. 31 lakh (Rupees thirty one lakh only) rs 12.39 lakh (rupees twelve lakh thirty-nine thousand only) and Rs. 41.94 lakh (rupees Forty-One Lakh Ninety-Four Thousand Only). (v) Personal Guarantee Of Mr. c) Sathyapalan Ayadathil Poyil, Mr. b) Jyothish Rajamohanam Nambiar, Mr. Opundersingh Bachattarsingh 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	Amount Outstanding as on March 31, 2024	Tenure/ Repayment Schedule	Terms and Nature of Security
Small Industries Development Bank of India [Closed]	Term Loans from Financial Institutions	11-06-2020	42.14	8.25%	-	-	3.51	36 Equal Monthly Installments	A. Hypothecation 1. First charge by way of hypothecation in favour of SIDBI of the plant, machinery/equipment, tools, spares, accessories and all other assets including current assets which have been or proposed to be acquired under the project/scheme. 2. Extension of first charge by way of hypothecation in favour of SIDBI of the all the movable assets of the borrower including movables, plant, machinery, machinery spares, tools & accessories, office equipments, furniture and fixtures etc. acquired out of earlier assistances from SIDBI. B. (i) Extension of lien over FDR of 61.72 lakh. (ii) Extension of lien over FDR of 31 lakh. C. Personal Guarantee Of a) Mr. Opinder Singh Bachhattasingh Baddhan, Mr. b) Jyothish Rajamohanam Nambiar, Mr. c) Sathypalan Ayadathil Poyil. (i) All the movable properties of the Borrower pertaining to the project of the borrower as described in this agreement and situated at Plot NO-13, Gauapada agro vruckh lagwad co-op. soc. ltd., village Gokhiwate, Taluka Vasai, District Thane-401208 including, but not limiting to, its movable, plant, machinery, machinery spares, tools and accessories, office equipment, computers, furniture and fixtures, and all other movable, both present and future (save and except book debts) The major items of which equipment etc. (ii) the borrower shall deposit with SIDBI the duly discharged fixed deposits receipts (FDRs) issued by sdbi for an amount of Rs. 61.72 lakhs (Rupees Sixty-One Lakh Seventy-Two Thousand Only). (iii) Personal Guarantee Of Mr. c) Sathypalan Ayadathil Poyil, Mr. b) Jyothish Rajamohanam Nambiar, Mr. Opinder Singh Bachhattasingh Baddhan. (i) All the movable properties of the Borrower pertaining to the project of the borrower as described in this agreement and situated at Plot NO-13, Gauapada agro vruckh lagwad co-op. soc. ltd., village Gokhiwate, Taluka Vasai, District Thane-401208 including, but not limiting to, its movable, plant, machinery, machinery spares, tools and accessories, office equipment, computers, furniture and fixtures, and all other movable, both present and future (save and except book debts) The major items of which equipment etc. (ii) the borrower shall deposit with SIDBI the duly discharged fixed deposits receipts (FDRs) issued by sdbi for an amount of Rs. 31 lakhs (iii) Personal Guarantee Of Mr. a) Mr. Sathypalan Ayadathil Poyil, b) Mr. Jyothish Rajamohanam Nambiar, c) Mr. Opinder Singh Bachhattasingh Baddhan. (i) First charge by way of hypothecation in favour of SIDBI of all equipment, plants, Machinery 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 sdbi for an amount of Rs. 259.81 lakhs.
Small Industries Development Bank of India [Closed]	Term Loans from Financial Institutions	16-10-2019	176.34	9.20%	-	-	20.57	60 Equal Monthly Installments of Rs. 2.94 lakhs	
Small Industries Development Bank of India [Closed]	Term Loans from Financial Institutions	16-10-2019	123.66	9.35%	-	-	11.80	60 Equal Monthly Installments of Rs. 2.06 lakhs	
Small Industries Development Bank of India	Term Loans from Financial Institutions	03-11-2023	94.40	8.31%	39.24	62.88	86.52	48 Equal Monthly Installments of Rs. 1.96 lakhs	



CIN; U33127MH2008PI,C187382

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



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

13(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	Amount Outstanding as on March 31, 2024	Terms / Repayment Schedule	Terms and Nature of Security
HDFC Bank Limited	Term Loan from bank	07-08-2025	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 Various Facilities Rs.19,24,13 Lakhs, together with the facility of Term Loan of Rs.3,750 Lakhs, the overall secured facilities now stands up to Rs.56,74.13 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, Palghat, as security for repayment of the credit facility of Rs.3750 Lakhs with all interest, additional interest, costs, expenses, charges, commissions and all other moneys payable to the Mortgagee Bank. Collateral Security:- Collateral Security:- Personal Guarantee Of Mr.Sathyapalan Ayndathil Poyil, Mr. Jyethish Rajamolanan Nambiar, Mr. Opindersingh Bachattarsingh Baddhan, Mr. Gagandeep Opinder Singh Baddhan and Mrs Meena O Baddhan.
HDFC Bank Limited [Closed]	Term Loan for Vehicle from bank	29-09-2020	17.34	8.50%	-	2.42	6.30	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	14-07-2022	19.00	8.20%	5.46	9.45	13.12	60 Equal Monthly Instalments	
HDFC Bank Limited	Term Loan for Vehicle from bank	27-07-2022	19.84	8.25%	6.07	10.20	14.01	60 Equal Monthly Instalments	
HDFC Bank Limited [Closed]	Term Loan for Vehicle from bank	24-06-2020	35.00	8.25%	-	2.79	10.74	60 Equal Monthly Instalments	
HDFC Bank Limited [Closed]	Term Loan for Vehicle from bank	29-06-2022	9.35	9.50%	-	4.83	12.67	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	20-05-2025	9.52	9.10%	8.02	-	-	60 Equal Monthly Instalments	
Bank of Baroda [Closed]	Term Loan for Vehicle from bank	29-08-2022	37.00	8.99%	-	19.75	26.49	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.



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

CIN: U3127MH2008PLC187382

NOTES FORMING PART OF RESTATED 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	Amount Outstanding as on March 31, 2024	Tenure/ Repayment Schedule	Terms and Nature of Security
BAJA FINANCE Ltd*	Term Loans from Financial Institutions	06-02-2025	230.00	9.25%(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 Baji Finance against term loan of Rs. 230 lakhs provided to the OMG AUTO MOULD PRIVATE LIMITED (Subsidiary Company). (iii) Personal Guarantee Of Mr. Sathyaalan Ayadathil Poyil, Mr. Jyothish Rajamohanam Nambiar, Mr. Opinder Singh Bachattarsingh Baddhan, Mr. Nandakumar & Mr. Gagandeep Opinder Singh Baddhan
Small Industries Development Bank of India*	Term Loans from Financial Institutions	13-11-2020	47.44	9.56%	7.10	-	16.59	59 Equal Monthly Instalments of Rs. 0.79 lakhs & Last Instalment of Rs. 0.77 Lakhs	(i) Loan has been taken against hypothecation of Machinery and earmark of Fixed Deposit. (ii) Corporate Guarantee of OM GALAXY LIMITED in favor of Sdhi against term loan of Rs. 47.44 lakhs provided to the OMG AUTO MOULD PRIVATE LIMITED (Subsidiary Company). (iii) Personal Guarantee Of Mr. Sathyaalan Ayadathil Poyil, Mr. Jyothish Rajamohanam Nambiar, Mr. Opinder Singh Bachattarsingh Baddhan, Mr. Nanda Kumar Pathiya Veetil & Mr. Gagandeep Opinder Singh Baddhan
Small Industries Development Bank of India*	Term Loans from Financial Institutions	06-02-2022	264.32	9.00%	55.52	111.20	166.88	56 Equal Monthly Instalments of Rs. 4.64 lakhs & Last 4 Instalment of Rs. 4.48 lakhs	(i) Loan has been taken against hypothecation of Machinery and earmark of Fixed Deposit. (ii) Corporate Guarantee of OM GALAXY LIMITED in favor of sdbi against term loan of Rs. 264.32 lakhs provided to the OMG AUTO MOULD PRIVATE LIMITED (Subsidiary Company). (iii) Personal Guarantee Of Mr. Sathyaalan Ayadathil Poyil, Mr. Jyothish Rajamohanam Nambiar, Mr. Opinder Singh Bachattarsingh Baddhan, Mr. Nanda Kumar Pathiya Veetil & Mr. Gagandeep Opinder Singh Baddhan (iv) Extension of lien over FDR of 79.30 lakh (v) Extension of lien over FDR of 11.86 lakh.
Small Industries Development Bank of India*	Term Loans from Financial Institutions	06-12-2023	56.95	9.00%	12.19	28.47	44.74	41 Equal Monthly Instalments & Last 19 Instalments of 1.35 Lakhs	(i) All the assets which have been charged by the borrower in favour of SIDBI vide deed of hypothecation dated 18/12/2020, 14/06/2022 for securing the earlier financial assistance(s) of Rs. 47.44 lakh, Rs. 264.32 lakh. (ii) Corporate Guarantee of OM GALAXY LIMITED in favor of sdbi against term loan of Rs. 56.95 lakhs provided to the OMG AUTO MOULD PRIVATE LIMITED (Subsidiary Company).
Small Industries Development Bank of India*	Term Loans from Financial Institutions	09-12-2023	93.81	8.31%	46.91	65.67	84.43	60 Equal Monthly Instalments of Rs. 1.56 lakhs	(i) All the assets which have been charged by the borrower in favour of SIDBI vide deed of hypothecation dated 18/12/2020, 14/06/2022, 20/06/2023 for securing the earlier financial assistance(s) of Rs. 47.44 lakh, Rs. 264.32 lakh, Rs. 56.95 lakh. (ii) Corporate Guarantee of OM GALAXY LIMITED in favor of sdbi against term loan of Rs. 93.81 lakhs provided to the OMG AUTO MOULD PRIVATE LIMITED (Subsidiary Company).



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

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	Amount Outstanding as on March 31, 2024	Tenure/ (Repayment Schedule)	Terms and Nature of Security
Small Industries Development Bank of India*	Term Loans from Financial Institutions	11-08-2024	196.03	8.80%	141.95	178.03	-	59 Equal Monthly Instalments of Rs. 3.38 Lakhs	(i) All the assets which have been charged by the borrower in favour of SIDBI vide deed of hypothecation dated 18/12/2020, 14/06/2022, 20/06/2023, 21/09/2023, for securing the earlier financial assistance(s) of Rs. 47.44 lakh, Rs. 264.32 lakh, Rs. 56.95 lakh, Rs. 93.81 lakh (ii) Corporate Guarantee of OM GALAXY LIMITED in favor of sdbi 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	24-01-2026	250.00	8.00%	250.00	-	-	54 Equal Monthly Instalments	(i) movables assets; (ii) all the assets which have been charged by the borrower in favour of SIDBI vide deed of hypothecation dated 18/12/2020, 14/06/2022, 20/06/2023, 21/09/2023, 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 favor 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. Sathyaapalan Ayadathil Poril, Mr. Jyothish Rajamolanan Nambiar, Mr. Opinder Singh Bachattasingh Baddhan, Mr. Nanda Kumar Puthiya Veetil & Mr. Gagandeep Opinder Singh Baddhan
Opinder Singh Bachattasingh Baddhan	Loan from directors (Loan from related party)	04-04-2023	500.00	8.00%	-	249.55	470.19	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 Company shall repay the outstanding Loan amount within a period of two (2) years from the date of receipt of fund.



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	Amount Outstanding as on March 31, 2024	Term: Repayment Schedule	Terms and Nature of Security
Opindersingh Bachattarsingh Baddhan**	Loan from directors (Loan from related party)	01-03-2026	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; iii. The Company shall repay the outstanding Loan amount within a period of one (1) years from the date of receipt of fund.
Jyothish Rajamohanam Nambiar**		01-03-2026	5.00	0.00%	1.00	-	-	1 years	
Nanda Kumar Puthiya Veetil***		04-04-2023	10.00	0.00%	4.28	4.31	2.20	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		04-04-2023	150.00	0.00%	-	2.69	2.69	8 years	
Sathyapalan Ayedathil Poyil		04-04-2023	150.00	0.00%	-	24.56	32.06	8 years	
Gangandeep Opinder Singh Baddhan		04-04-2023	100.00	0.00%	-	2.32	2.18	8 years	The Loan shall be utilized by the Company for the business purpose, including working capital requirements, operational expenses, or any other lawful purpose permitted under the Companies Act, 2013. i. The Loan shall be unsecured, and no charge, lien, pledge, or encumbrance shall be created on the assets of the Company in favour of the Lender; ii. The Rate of Interest shall be Nil; iii. The Company shall repay the outstanding Loan amount within a period of two (2) years from the date of receipt of fund.
Jawaharlal Maurya		04-04-2023	10.00	0.00%	-	1.15	1.15	8 years	
Meena O Baddhan		04-04-2023	100.00	0.00%	-	0.15	0.15	8 years	
Karpal Singh		04-04-2023	10.00	0.00%	-	1.42	1.42	8 years	
Raja Noor Mohammed		04-04-2023	10.00	0.00%	-	-	-	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



LIABILITIES OF SHORT TERM BORROWINGS AS RESTATED:

(Rs. In Lakhs)

Name of Lender	Name 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	Amount Outstanding as on March 31, 2024	Term/ Repayment Schedule	Terms and Nature of Security
HDPC Bank Limited	Cash Credit from bank	17-09-2022	800.00	8.50%	745.80	398.10	739.30	NIL	1. Primary Security: Hypothecation by way of First Charge on Stocks, Book Debts, Plant and Machinery to secure as a continuing security for the repayment of various facilities to the extent of Rs 1924.13 Lakhs. 2. Collateral Security: - (i) Equitable Mortgage in respect of immovable properties owned by the below directors which are situated as follows: a) SHREYAL INDUSTRIAL COMPLEX NO.2, UNIT NO-1,2 AND 3, Ground Floor, GOKHIVARE Road, Palghar (Survey Number: 234,236,237; Plot Number: 14,15,16,17) OWNER: 1. Mr. Opinder Singh Bachattarsingh Baddhan 2. Mrs. Meena Opinder Singh Baddhan 3. Mr. Jagandeep Opinder Singh Baddhan by BLUE CHIP NO 5 INDUSTRIAL ESTATE, GALA NO - 2 AND 8, Ground Floor, VALIY Road, Palghar (Survey Number: 234,236,237; Plot Number: 14,15,16,17). Survey Number: 86; HESSA NUMBER: 6/1,6/2) OWNER: 1. Mr. Opinder Singh Bachattarsingh Baddhan 2. Mrs. Meena Opinder Singh Baddhan c) BLUE CHIP NO 5 INDUSTRIAL ESTATE, GALA NO - 4 AND 6, Ground Floor, VALIY Road, Palghar (Survey Number: 234,236,237; Plot Number: 14,15,16,17). Survey Number: 86; HESSA NUMBER: 6/1,6/2, Survey Number: 86; HESSA NUMBER: 6/1,6/2, Survey Number: 86; OWNER: 1. Mr. Opinder Singh Bachattarsingh Baddhan d) BLUE CHIP NO 5 INDUSTRIAL ESTATE, GALA NO-3, Ground Floor, VALIY Road, Palghar (Survey Number: 234,236,237; Plot Number: 14,15,16,17). Survey Number: 86; HESSA NUMBER: 6/1,6/2, Survey Number: 86; HESSA NUMBER: 6/1,6/2; Survey Number: 86; HESSA NUMBER: 6/1,6/2) OWNER: Mrs. Meena Opinder Singh Baddhan (e) Personal Guarantee Of Mr. Subhayan Ayedthal Popal, Mr. Jyotish Rajmohanan Nambiar, Mr. Opinder Singh Bachattarsingh Baddhan, Mr. Jagandeep Opinder Singh Baddhan and Mrs. Meena O Baddhan.
HDPC Bank Limited	Bank Overdraft from bank	18-03-2020	347.00	8.50%	334.61	160.29	352.29	NIL	Primary Security: Fixed Deposit lien marked with HDPC Bank.
HDPC Bank Limited	Credit Cards	01-04-2022	100.00	0%	5.45	2.09	6.20	NIL	Not Applicable since Unsecured.
Small Industries Development Bank of India*	Bank Overdraft from Financial Institutions	17-03-2026	300.00	8.75%	-	-	-	NIL	A. Primary Security 1) First charge by way of hypothecation of whole of discount assets of the borrower, both present and future and including but not limited to, all stocks of raw materials, work in process, semi-finished goods, finished goods, packing materials, stores etc B. Collateral Security 1) The borrower shall agree to deposit with SIDBI the duly discharged Fixed deposit receipts (FDRs) issued by SIDBI for an amount of Rs. 30.00 Lakh (Rupees Thirty Lakh Only). The FDR should be in auto renewal mode and shall continue till the tenure of the loan. No premature withdrawal is permitted. 2) Letter of Continuing Security for Rs 300 lakh 3) Demand Promissory Note for Rs 300 lakh C. Guarantees: a) Joint and several Guarantee of Shri Nandakumar Pathyavendil S/o. SIDDHARTHA RAJ, Shri Jyothish Rajmohanan Nambiar S/o RAJAMOHANAN KOTTARATHIL, Shri c) Sathyaapalan Ayedthal Popal S/o POYIL, Shri Jagandeep Opinder Singh Baddhan S/o OPINDER SINGH BADDHAN, Shri Opinder Singh Bachattarsingh Baddhan S/o BACHATTARSINGH BADDHAN; b) Corporate Guarantee of Om Galaxy Limited. (The guarantee(s) shall be joint and several and no guarantee commission shall be paid/payable by the borrower to the guarantor(s). c) Coverage under Credit Guarantee Fund Trust for Micro and Small Enterprises (CGTMSE) Scheme

* Bank Overdraft of our Subsidiary company OMIG Auto Mould Private Limited



OM GALAXY LIMITED, (EKA, OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)
CIN: U33127MH2008PLC187382
NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS
1.7 (A). Trade Payables Ageing Schedule
(Rs. In Lakhs)

Particulars	Outstanding for following periods from due date of payment					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	1,331.66	-	-	-	1,825.43
(ii) Others	452.11	537.06	43.82	9.68	2.20	1,044.88
(iii) Disputed - MSME	-	-	-	-	-	-
(iii) Disputed - Others	-	-	-	-	-	-
Total (As at March 31 2025)	945.88	1,868.72	43.82	9.68	2.20	2,870.31
(i) MSME	461.86	1,306.42	-	-	-	1,768.28
(ii) Others	245.61	216.77	11.82	2.57	-	476.77
(iii) Disputed - MSME	-	-	-	-	-	-
(iii) Disputed - Others	-	-	-	-	-	-
Total (As at March 31 2024)	707.47	1,523.19	11.82	2.57	-	2,245.05

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: U33127MH2008PLC187382

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

L10 : Statement of Property Plant & Equipments & Intangible Assets

AS AT 31st MARCH 2026

Particulars	GROSS BLOCK		DEPRECIATION / AMORTISATION		NET BLOCK	
	As on 01.04.2025	Additions	Disposals	As on 31.03.2026	As on 01.04.2025	As on 31.03.2026
Property Plant & Equipments						
Land	690.84	-	-	690.84	-	690.84
Factories and Buildings	201.51	33.28	-	234.79	65.24	155.41
Vehicles	208.47	7.22	-	215.69	167.67	136.27
Plant & Machinery	5,139.96	2,276.35	9.20	7,407.11	2,382.47	34.24
Office Equipments	494.65	19.77	-	514.42	138.80	40.80
Computers & Servers	68.13	36.28	-	104.41	57.68	2,557.50
Furniture & Fixtures	84.59	30.53	-	115.12	52.14	355.85
Mould & Dies	808.39	756.61	-	1,565.00	2.98	10.45
Subtotal	7,696.54	3,160.04	9.20	10,847.38	3,066.97	32.46
Intangible Assets						
Softwares	180.20	56.74	-	236.94	129.54	805.41
Subtotal	180.20	56.74	-	236.94	129.54	27.48
Total	7,876.73	3,216.78	9.20	11,084.32	3,196.51	51.90
					4,029.40	72.67
						50.65
						4,680.22



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

I.10 : 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	Disposals	As on 31.03.2025	As on 01.04.2024	For The Year	Adjustment	As on 31.03.2025
Property Plant & Equipments								
Land	690.84	-	-	690.84	-	-	-	690.84
Factories and Buildings	140.00	61.51	-	201.51	51.84	13.40	-	136.27
Vehicles	207.19	1.28	-	208.47	130.07	17.59	-	40.80
Plant & Machinery	4,778.14	412.82	51.00	5,139.96	2,117.26	496.46	31.26	2,557.50
Office Equipments	255.71	238.94	-	494.65	73.06	65.74	-	355.85
Computers & Servers	57.91	10.22	-	68.13	48.08	9.61	-	10.45
Furniture & Fixtures	77.95	6.65	-	84.59	42.58	9.55	-	32.46
Mould & Dies	-	808.39	-	808.39	-	2.98	-	805.41
Subtotal	6,207.74	1,539.80	51.00	7,696.54	2,482.89	615.33	31.26	4,629.57
Intangible Assets								
Softwares	151.52	28.67	-	180.20	108.41	21.14	-	50.65
Subtotal	151.52	28.67	-	180.20	108.41	21.14	-	50.65
Total	6,359.26	1,568.47	51.00	7,876.73	2,591.30	636.47	31.26	4,680.22
								3,767.96

(Rs. In Lakhs)



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

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

AS AT 31st MARCH 2024

AS AT 31st MARCH 2024										(Rs. In Lakhs)
Particulars	GROSS BLOCK			DEPRECIATION / AMORTISATION			NET BLOCK			
	As on 01.04.2023	Additions	Disposals	As on 31.03.2024	As on 01.04.2023	For The Year	Adjustment	As on 31.03.2024	As on 31.03.2023	
Property Plant & Equipments										
Land	690.84	-	-	690.84	-	-	-	690.84	690.84	
Factories and Buildings	140.00	-	-	140.00	42.58	9.26	-	88.16	97.42	
Vehicles	207.19	-	-	207.19	124.44	25.63	-	57.12	82.75	
Plant & Machinery	4,326.50	265.74	14.09	4,778.14	1,554.61	568.60	5.95	2,660.88	2,971.89	
Office Equipments	61.14	194.57	-	255.71	35.09	37.97	-	182.65	26.05	
Computers & Servers	50.98	6.93	-	57.91	38.01	10.07	-	9.83	12.97	
Furniture & Fixtures	62.78	15.17	-	77.95	33.13	9.45	-	35.37	29.65	
Mould & Dies	-	-	-	-	-	-	-	-	-	
Subtotal	5,739.43	482.40	14.09	6,207.74	1,827.86	660.98	5.95	3,724.85	3,911.58	
Intangible Assets										
Softwares	125.48	26.04	-	151.52	84.51	23.90	-	43.11	40.97	
Subtotal	125.48	26.04	-	151.52	84.51	23.90	-	43.11	40.97	
Total	5,864.91	508.44	14.09	6,359.26	1,912.36	684.89	5.95	3,767.96	3,952.55	



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

(Rs. In Lakhs)

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.



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

Capital WIP as on 31st March 2025:

Particulars	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	60.24	-	60.24	-
Less: Capitalised during the year	-	-	-	-
Closing Balance	60.24	-	60.24	-

Capital WIP Ageing Schedule as on 31st March 2025

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Projects in progress:					
Factory Building	60.24	-	-	-	60.24
Projects temporarily suspended	-	-	-	-	-
Total	60.24	-	-	-	60.24

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 RESTATED CONSOLIDATED FINANCIAL STATEMENTS

(Rs. In Lakhs)

PARTICULARS	As at 31st March 2026	As at 31st March 2025	As at 31st March 2024
I.11 : Statement of Non-Current Investments			
Investment in Unquoted Equity shares	-	-	-
Total	-	-	-
Total (Non-Current Investments)	-	-	-
I.12 : Statement of Other Non-Current Assets			
Security Deposits	61.31	74.25	40.77
Advance Paid for Capital Goods	55.83	261.91	29.44
Fixed Deposits	377.64	373.89	405.51
Total (Other Non-Current Assets)	494.78	710.05	475.72
Note I.12 (A): The Fixed Deposits are lien marked against Long Term Borrowings.			
I.13 : Statement of Inventories			
Raw Materials	805.17	642.69	526.72
Work in Progress	2,213.40	1,735.72	1,309.31
Finished Goods	1,283.77	980.93	770.90
Total (Inventories)	4,302.34	3,359.34	2,606.93
Note: There is no Stock in Transit as on the Balance sheet date.			
I.14 : Statement of Trade Receivables			
Considered Good			
Undisputed trade receivables	2,995.97	4,192.58	4,155.61
Disputed trade receivables	-	-	-
Considered doubtful			
Undisputed trade receivables	-	-	-
Disputed trade receivables	-	-	-
Others	-	-	-
	2,995.97	4,192.58	4,155.61
Less : Provision for Doubtful Debts	-	-	-
Total (Trade Receivables)	2,995.97	4,192.58	4,155.61
Trade Receivable Ageing is attached as Note I.14 (A). Refer Note No-II.16 For Dues & Loan From Directors & Other Related Party			
PARTICULARS	As at 31st March 2026	As at 31st March 2025	As at 31st March 2024
I.15 : Statement of Cash and Bank Balances			
(i) Cash and Cash Equivalents			
(a) Cash-in-hand	16.87	26.09	5.92
<u>(b) Balances with Bank</u>			
In Current accounts	141.71	44.08	47.71
(c) Fixed Deposits with Original Maturity less than 3 months	-	-	-
Sub-Total (i)	158.58	70.17	53.63
(ii) Other Bank Balances			
(a) Fixed Deposits with Original Maturity more than 3 months	451.57	503.716	474.70
Total (Cash and Bank Balances)	610.15	573.89	528.33
Note I.15 (A): The Fixed Deposits are lien marked against Over draft Facilities classified under Short Term Borrowings.			
I.16 : Statement of Short-Term Loans and Advances			
Advance Paid to Suppliers	164.27	588.96	114.82
Advances Given to Staff	120.93	69.75	43.17
<u>Other Unsecured Loans and Advances</u>			
Loans and Advances given to Related Parties	-	-	-
<u>Balance With Revenue Authorities</u>			
Indirect Taxes	-	-	3.55
Income Tax (Net)	-	-	-
Total (Short-Term Loans and Advances)	285.20	658.71	161.54
I.17 : Statement of Other Current Assets			
Prepaid Expenses	16.00	0.94	6.38
Accrued FD Interest	77.99	45.00	46.93
IPO Related Expenses	108.21	-	-
Total (Other Current Assets)	202.20	45.94	53.31



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

(Rs. In Lakhs)

1.14 (A): Restated Trade Receivable Ageing

Particulars	Outstanding for following periods from due date of payment						TOTAL
	Not Due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables- considered good	1,250.43	591.51	202.69	96.58	854.76	-	2,995.97
(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	-	2,995.97
(i) Undisputed Trade receivables- considered good	2,658.90	380.65	21.72	1,129.72	1.31	0.28	4,192.58
(ii) Undisputed Trade receivables- considered doubtful	-	-	-	-	-	-	-
(iii) Disputed Trade receivables- considered good	-	-	-	-	-	-	-
(iv) Disputed Trade receivables- considered doubtful	-	-	-	-	-	-	-
Total (As at March 31 2025)	2,658.90	380.65	21.72	1,129.72	1.31	0.28	4,192.58
(i) Undisputed Trade receivables- considered good	1,833.49	825.77	1,408.58	83.26	2.97	1.54	4,155.61
(ii) Undisputed Trade receivables- considered doubtful	-	-	-	-	-	-	-
(iii) Disputed Trade receivables- considered good	-	-	-	-	-	-	-
(iv) Disputed Trade receivables- considered doubtful	-	-	-	-	-	-	-
Total (As at March 31 2024)	1,833.49	825.77	1,408.58	83.26	2.97	1.54	4,155.61

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 RESTATED CONSOLIDATED FINANCIAL STATEMENTS

(Rs. In Lakhs)

PARTICULARS	For the year ended 31st March 2026	For the year ended 31st March 2025	For the year ended 31st March 2024
II.1 : Statement of Revenue From Operations			
<u>A. Sale of Products:</u>			
Domestic sales	11,376.23	9,825.59	9,166.56
Export sales	632.55	1,152.04	969.76
<u>B. Sale of Services</u>	391.36	288.49	319.36
Total (Revenue From Operations)	12,400.14	11,266.12	10,455.68
II.2 : Statement of Other Income			
<u>Interest on:</u>			
IT Refund	0.06	-	-
Rent Income	-	-	-
Foreign Exchange Gain	-	-	0.34
Sundry Balances Written Back	41.84	12.56	-
Profit / (Loss) on Sale of Fixed assets	2.28	9.72	-
Other Income	23.44	24.36	55.78
Total (Other Income)	67.62	46.64	56.12
II.3 : Statement of Cost Of Materials Consumed			
Opening Stock	642.69	526.72	458.80
Add: Purchases	5,092.04	5,057.07	4,621.68
Add: Other Direct Costs	-	-	-
	5,734.73	5,583.79	5,080.48
Less: Closing Stock	(805.17)	(642.69)	(526.72)
Total (Cost Of Materials Consumed)	4,929.56	4,941.10	4,553.76
II.4 : Statement of Changes in inventories of Finished Goods and Work-In-Progress			
Opening Stock of Finished Goods	980.93	770.90	670.49
Opening Stock of work-in-progress	1,735.72	1,309.31	1,327.60
Closing Stock of Finished Goods	(1,283.77)	(980.93)	(770.90)
Closing Stock of work-in-progress	(2,213.40)	(1,735.72)	(1,309.31)
Changes in Inventories	(780.52)	(636.44)	(82.12)
II.5 : Statement of Employee Benefits Expense			
Salaries and Wages-Indirect	372.86	73.67	74.20
Salary & Wages - Direct	2,102.77	1,727.56	1,510.98
Leave Salary	35.85	66.48	30.14
Contribution to Provident and Other Funds	40.01	32.55	34.28
Staff Welfare Expenses	51.63	48.25	41.92
Directors' Remuneration	295.37	253.00	246.75
Gratuity Expenses	70.04	36.11	20.42
Total (Employee Benefits Expense)	2,968.53	2,237.62	1,958.69
II.6 (A): Statement of Finance Costs			
Interest on borrowing Cost (Net of Capitalisation as per AS 16)	198.81	170.48	208.11
Interest on Late Payment of Statutory Dues	2.48	3.49	0.16
Bank Charges	67.72	15.86	21.99
Total (Finance Costs)	269.01	189.83	230.26



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

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

(Rs. In Lakhs)

PARTICULARS	For the year ended 31st March 2026	For the year ended 31st March 2025	For the year ended 31st March 2024
II.6 (B): Statement of Finance Incomes			
<u>Interest income on:*</u>			
Fixed Deposits with bank	48.12	51.30	50.63
On Staff Loan	9.19	3.74	5.99
Total (Finance Income)	57.31	55.04	56.62
*Interest Income excludes interest on Income Tax Refunds.			
II.7 : Statement of Other Expenses			
<u>Manufacturing Expenses</u>			
Factory Rent	162.86	131.94	126.34
Power & Fuel Expenses	0.64	0.35	0.21
Electricity Expenses	377.42	238.06	229.72
Labour Charges	637.38	767.78	681.47
Transportation & Freight Charges	0.74	2.01	0.08
Factory Expenses	76.02	55.41	25.55
Factory Licenses Fees	-	0.25	0.25
Factory Repairs	3.45	-	-
Loading and unloading expenses	10.40	21.92	38.58
	1,268.91	1,217.72	1,102.20
<u>Establishment Expenses</u>			
Audit Fees [Refer Note II.19 (H)]	14.28	4.81	5.45
Bad Debts	1.79	19.82	1.63
Insurance Expenses	11.73	11.21	12.79
Communication expenses	4.88	3.90	2.35
CSR expenses	23.00	33.00	8.50
Donation expenses	6.51	3.92	-
Travelling Expenses	245.82	153.21	158.11
Legal & Professional Charges	104.88	59.41	41.72
Software Expenses	15.52	5.17	6.75
Office Expenses	10.32	10.22	3.85
Courier Charges	31.80	20.24	24.98
Foreign Exchange Loss	0.97	21.01	-
Membership & Subscription	1.13	0.23	0.59
Printing & Stationery	30.27	21.46	15.44
Rates & Taxes	15.22	7.41	0.64
Repair & Maintenance	53.40	36.72	30.74
ROC Fees	0.25	0.84	0.50
Design Charges	25.31	34.83	0.15
Festival Expenses	1.08	0.01	0.27
Miscellaneous Expenses	45.45	34.42	34.72
	643.61	481.84	349.18
<u>Selling Expenses</u>			
Commission Paid	5.00	8.96	15.00
Foreign Exhibition Expenses	78.85	37.08	83.95
Advertising & Public Relationship Expenses	5.12	8.34	2.87
Business Promotion	66.54	76.44	67.80
Sales and Distribution	0.02	4.41	0.62
	155.53	135.23	170.24
Total (Other Expenses)	2,068.05	1,834.79	1,621.62



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

II.8 : Capitalization of Borrowing Costs:

- During the year ended March 31, 2026 the Company has capitalized borrowing cost of Rs. 44.24 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 : Statement of 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	For the year ended 31st March 2024
The lease rental payable in future for operating leases are as under:			
Lease rentals payable :-			
Not later than one year	168.49	171.24	113.29
Later than one year and not later than five years	240.13	283.58	289.28
Later than five years	-	-	-
Total	408.62	454.82	402.57

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

II.12 : Statement of 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	For the year ended 31st March 2024
Obligation at beginning of the year	96.80	68.56	63.99
Current service cost	24.39	18.60	16.65
Interest Cost	6.39	4.93	4.70
Actuarial (gain) / loss	18.21	12.58	(0.93)
Past service cost	21.04	-	-
Benefits paid	(50.90)	(7.86)	(15.85)
Obligations as at the reporting date	115.94	96.80	68.56
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	68.56
Liabilities/(Assets) recognized in the Balance Sheet	115.94	96.80	68.56

(Rs. In Lakhs)

Cost for the year	For the year ended 31st March 2026	For the year ended 31st March 2025	For the year ended 31st March 2024
Current service cost	24.39	18.60	16.65
Interest Cost	6.39	4.93	4.70
Past Service Cost	21.04	-	-
Actuarial (gain) / loss	18.21	12.58	(0.93)
Net Cost recognised in the Statement of Profit and Loss	70.04	36.11	20.42
Assumptions used to determine the benefit obligation:			
Retirement Age	60 Years	60 Years	60 Years
Discount Rate	7.14%	6.60%	6.60%
Attrition Rate	15.00%	15.00%	15.00%
Mortality Rate	NA	NA	NA
Expected rate of increase in salary	5.50%	5.50%	5.50%

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



NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

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.

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

Particulars	For the Year ended 31st March 2026	For the Year ended 31st March 2025	For the Year ended 31st March 2024
Earnings			
Net Profit and Loss for the year attributable to owners	1,599.74	1,527.55	1,179.37
Nominal Value	5.00	5.00	5.00
Pre-Bonus Number of Shares:			
Outstanding number of Equity Shares	37.02	36.92	36.62
Weighted average shares used for computing Basic EPS	37.02	36.71	34.20
Weighted average shares used for computing diluted EPS	37.02	36.71	34.20
Earnings per Equity Share (Pre-Bonus):			
Basic (in Rs.)	43.22	41.61	34.48
Diluted (in Rs.)	43.22	41.61	34.48
Post-Bonus Number of Shares:			
Outstanding number of Equity Shares	222.11	222.01	221.71
Weighted average shares used for computing Basic EPS	222.11	221.80	219.29
Weighted average shares used for computing diluted EPS	222.11	221.80	219.29
Earnings per Equity Share (Post-Bonus):			
Basic (in Rs.)	7.20	6.89	5.38
Diluted (in Rs.)	7.20	6.89	5.38

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 Son)
Priya Ashwini Gupta	Company Secretary-w.e.f.: 16/08/2025
Umesh Ramkumar Pareek	Independent Director-w.e.f.: 30/05/2025
Bhavin Deepak Bhuta	Independent Director-w.e.f.: 05/05/2025
Dinesh Kumar Sharma	Independent Director-w.e.f.: 05/05/2025
Bhakti Chirag Bagadia	Independent Director-w.e.f.: 05/05/2025
Dipti Ganesh Choudhary	Chief Financial Officer-w.e.f.: 05/05/2025
Jawaharlal Maurya	Director Of Infuse HRS Private Limited
Nanda Kumar Puthiya Veetil	Director Of Infuse HRS Private Limited & OMG Auto Mould Private Limited
Raja Noor Mohammed	Earstwhile Director Of Infuse HRS Private Limited
Director's Relatives	
Meena 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



NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

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	For the Year Ended 31st March 2024
Director Remuneration			
Opindersingh Bachattarsingh Baddhan	100.10	91.00	82.23
Jyothish Rajamohanam Nambiar	71.50	65.00	57.56
Sathyapalan Ayadathil Poyil	71.50	65.00	57.56
Gagandeep Opinder Singh Baddhan*	64.35	29.25	-
Jawaharlal Maurya	15.05	11.20	13.41
Nanda Kumar Puthiya Veetil	39.00	39.00	36.00
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	246.75
Salary Expenses			
Adithyan Sathyapal	7.32	7.01	5.96
Gagandeep Opinder Singh Baddhan*	-	29.25	31.88
Dipti Ganesh Choudhary	8.55	-	-
Priya Ashwini Gupta	2.25	-	-
Interest on Unsecured Loan			
Opindersingh Bachattarsingh Baddhan	12.26	27.57	36.09
Sale of Goods / Services			
OM Enterprises	-	2.88	10.49
Rent Expense			
Opindersingh Bachattarsingh Baddhan	40.12	32.70	31.50
Meena O Baddhan	17.90	13.20	12.00
Labour Charges			
Galaxy Mould and Tools	-	-	15.00
Om Enterprises	58.31	218.25	238.04
Neo Venture	-	-	10.00
Other Expenses			
Seena Sathyapalan Poyil (Commission)	-	-	4.73
Bhavin Deepak Bhuta (Sales Promotion)	19.61	-	-
Monika Kaur Gagandeep Singh Baddhan(Sales Promotion)	7.80	1.95	-
Sajitha Jyothish (Commission)	-	-	10.00
Orng 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 Rajamohanam 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	-	-
Raja Noor Mohammed	-	-	1.15
Unsecured Loan Taken			
Opindersingh Bachattarsingh Baddhan	31.00	-	39.09
Jyothish Rajamohanam Nambiar	1.00	-	1.44
Sathyapalan Ayadathil Poyil	-	-	31.91
Gagandeep Opinder Singh Baddhan*	-	0.13	-



NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

Particulars	For the Year ended 31st March 2026	For the Year Ended 31st March 2025	For the Year Ended 31st March 2024
Nanda Kumar Puthiya Veetil	4.28	2.11	1.80
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	As at 31st March 2024
Unsecured Loan			
Opindersingh Bachattarsingh Baddhan	2.00	249.55	470.19
Jyothish Rajamohanam Nambiar	1.00	2.69	2.69
Sathyapalan Ayadathil Poyil	-	24.56	32.06
Gagandeep Opinder Singh Baddhan*	-	2.32	2.18
Nanda Kumar Puthiya Veetil	4.28	4.31	2.20
Jawaharlal Maurya	-	1.15	1.15
Meena O Baddhan	-	0.15	0.15
Kirpal Singh Washist	-	1.42	1.42
Raja Noor Mohammed	-	-	-
Directors Remuneration Payable			
Opindersingh Bachattarsingh Baddhan	5.17	4.78	-
Jyothish Rajamohanam Nambiar	3.80	4.88	1.91
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	1.94
Neo Venture	9.89	9.89	9.89
Galaxy Mould and Tools	14.84	14.84	14.84
Seena Sathyapalan Poyil	4.73	4.73	4.73
Sajitha Jyothish	9.46	9.46	9.46
Debtors			
Om Enterprises	-	-	6.79
Advance Given To Creditors			
Om Enterprises	-	130.92	7.78
Neo Venture	-	22.61	-
Galaxy Mould and Tools	-	12.75	-

(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	As at 31st March 2024
Sale of Property, Plant & Equipments			
Om Galaxy Ltd To Infuse HRS Pvt.Ltd.	-	32.00	12.50
Sale of Goods / Services			
Om Galaxy Ltd To Infuse HRS Pvt.Ltd.	-	-	0.40
Rent Income			
Rent Income of Om Galaxy Ltd from OMG Auto Mould Private Limited	3.60	2.40	1.80
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	122.20
Closing Balances			
	As at 31st March 2026	As at 31st March 2025	As at 31st March 2024
Creditors			
Infuse HRS Private Limited	95.05	34.39	45.47
Om Auto Mould Private Limited	17.60	11.25	107.13



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

CIN: U33127MH12008PLC187382

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

	As at 31st March 2026	As at 31st March 2025	As at 31st March 2024
Closing Balances			
Security Deposit (Liability)			
Omg Auto Mould Private Limited	5.00	-	-
Debtors			
Infuse HRS Private Limited	-	-	0.45
Non Current Investment			
Infuse HRS Private Limited	3.65	3.65	3.65
Omg Auto Mould Private Limited	153.85	153.85	153.85
Loans & Advances (Asset)			
From Om Galaxy Ltd To Infuse HRS Private Limited	47.50	47.50	47.50

II.17 : Corporate Social Responsibility On Consolidated Basis

(Rs. In Lakhs)

As per Section 135 of the Companies Act, 2013, a company, meeting the applicability threshold, needs to spend at least 2% of its average net profit for the immediately preceding three financial years on corporate social responsibility (CSR) activities. 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	For the Year ended 31st March 2024
a) Amount required to be spent during the year	31.75	24.30	16.57
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	8.50
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	8.50
c) (Shortfall)/Excess at the end of the year	0.33	9.07	0.37
d) Total of previous years shortfall out of above	-	-	-
e) Reason for shortfall	NA	NA	NA
f) Nature of CSR activities	Educational, Environmental and Medical Aid.		
g) Details of related party transactions	-	-	-
h) where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.	-	-	-

Details related to spent / unspent obligations

(Rs. In Lakhs)

PARTICULARS	For the Year ended 31st March 2026	For the Year ended 31st March 2025	For the Year ended 31st March 2024
i) Contribution to Public Trust	23.00	33.00	8.50
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	For the Year ended 31st March 2024
Opening Balance			
- With Company / (Excess Spent)	(9.07)	(0.37)	(8.44)
- In Separate CSR Unspent Account	-	-	-
Amount required to be spent during the year	31.75	24.30	16.57
Amount spent during the year			
- With Company	23.00	33.00	8.50
- In Separate CSR Unspent Account	-	-	-
Excess Spent during the year	-	8.70	-
Closing Balance			
- With Company	(0.33)	(9.07)	(0.37)
- In Separate CSR Unspent Account	-	-	-



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

II.18 : Statement of Unhedged Foreign Exchange Exposure

(Amounts. In Lakhs)

Particulars	Currency	Outstanding in FC (USD)/ EURO/GBP	Outstanding in INR
Receivables as at			
Advance to supplier for Goods & Expenses / Trade Receivables			
Period Ended 31st March 2026	USD	2.14	202.82
Period Ended 31st March 2025	USD	2.70	235.59
Period Ended 31st March 2024	NA	-	-
Payable as at			
Trade Payable / Advance Received from Debtors			
Period Ended 31st March 2026	USD	-	-
Period Ended 31st March 2025	USD	0.72	60.27
Period Ended 31st March 2024	USD	0.60	49.50

II.19 : Statement of Supplementary Information

(Rs. In Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025	As at 31st March 2024
A. CIF Value Of Imports			
Raw Material	55.22	7.80	85.19
Stores & Spares	-	-	-
Capital Goods	293.85	1.43	15.02
B. Earnings In Foreign Currency			
Export of Goods / Services	632.55	1,152.04	969.76
C. Expenditure In Foreign Currency			
Travelling Expenses	16.72	31.58	33.11
Exhibition Expense	10.34	-	-
D. Raw Material Consumption	4,977.38	4,941.09	4,553.76
E. Stocks			
<u>Raw Material</u>			
Value	805.17	642.69	526.72
<u>Work In Progress</u>			
Value	2,213.40	1,735.72	1,309.31
<u>Finished Goods</u>			
Value	1,283.77	980.93	770.90
F. Value Of Raw Material Consumption			
Imported			
<u>Raw Material</u>			
Value	71.75	7.80	85.19
Percentage of total consumption	1.44%	0.16%	1.87%
Indigenous			
<u>Raw Material</u>			
Value	4,905.63	4,933.29	4,468.56
Percentage of total consumption	98.56%	99.84%	98.13%
G.Sales:			
Manufacturing	11,980.97	10,977.63	10,136.31
Services	391.36	288.49	319.36
H. Auditors Remuneration:			
- Statutory Audit fees	11.28	3.61	4.40
- Tax Audit fees	3.00	1.20	1.05



NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

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

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.

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	As at 31st March 2024
		Proportion of Ownership Interest	Proportion of Ownership Interest	Proportion of Ownership Interest
OMG Auto Mould Private Limited	India	75%	75%	75%
Infuse HRS Pvt.Ltd.	India	73%	73%	73%

Name of the Entity	Financial Year	Net Assets		Share in profit and loss	
		As a % of Total Net Assets	Rs in Lakhs	As a % of Total Profit & Loss	Rs in Lakhs
Parent Company - Om Galaxy Limited	Year Ended / As on March 2026	89.29%	7,588.08	81.29%	1,352.36
Subsidiary - OMG Auto Mould Private Limited		1.53%	130.32	14.03%	233.41
Infuse HRS Pvt.Ltd.		9.18%	779.96	4.68%	77.91
TOTAL		100%	8,498.36	100%	1,663.68

Name of the Entity	Financial Year	Net Assets		Share in Profit and Loss	
		As a % of Total Net Assets	Rs in Lakhs	As a % of Total Profit & Loss	Rs in Lakhs
Parent Company - Om Galaxy Limited	Year Ended / As on March 2025	90.38%	6,167.71	80.09%	1,274.69
Subsidiary - OMG Auto Mould Private Limited		8.05%	549.06	12.98%	206.55
Infuse HRS Pvt.Ltd.		1.58%	107.51	6.94%	110.39
TOTAL		100%	6,824.27	100%	1,591.64



NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

Name of the Entity	Financial Year	Net Assets		Share in Profit and Loss	
		As a % of Total Net Assets	Amount in Rs in Lakhs.	As a % of Total Profit & Loss	Amount in Rs in Lakhs.
Parent Company - Om Galaxy Limited	Year Ended / As on March 2024	92.20%	4,776.28	88.30%	1,063.05
Subsidiary - OMG Auto Mould Private Limited		6.64%	344.05	5.49%	66.13
Infuse HRS Pvt.Ltd.		1.16%	60.01	6.21%	74.73
TOTAL		100%	5,180.34	100%	1,203.91

II.21 : Contingent liabilities

The details of Contingent Liabilities are as follows:

Particulars	As at 31st March 2026	As at 31st March 2025	As at 31st March 2024
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	462.52
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:

Particulars	Year	Rs. In Lakhs
Purchase of Machinery	As at 31/03/2024	33.01
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).

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 preceding years.

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

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

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

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

CA JAGDISH BHOJA SHETTY

Opindersingh
Bachhattarsingh Baddhan

Jyothish
Rajamohanam
Nambiar

Dipti Ganesh
Choudhary

Priya Ashwini Gupta

Partner
Membership No. 111936
Mumbai
Date : 20th August 2026

Managing Director
DIN: 02258211
Thane
20th August 2026

Director
DIN: 02312672
Thane
20th August 2026

CFO
PAN: *****5079G
Thane
20th August 2026

Company Secretary
Mem No: A56534
Thane
20th August 2026



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

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

Analytical Ratios 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	1.43	-16.34%	NA
(b) Debt-Equity Ratio	0.47	0.39	22.03%	NA
(c) Debt Service Coverage Ratio	2.47	2.75	-10.11%	NA
(d) Return on Equity Ratio	22.13%	26.82%	-17.50%	NA
(e) Inventory Turnover Ratio	1.08	1.44	-24.94%	NA
(f) Trade Receivables Turnover Ratio	3.45	2.70	27.82%	Improved due to increase in Turnover & better recovery from Debtors.
(g) Trade Payables Turnover Ratio	2.16	2.68	-19.45%	NA
(h) Net Capital Turnover Ratio	6.14	4.41	39.32%	Due to increase in Turnover.
(i) Net Profit Ratio	13.42%	14.13%	-5.04%	NA
(j) Return on Capital Employed	20.39%	25.11%	-18.83%	NA
(k) Return on investment.	NA	NA	NA	NA

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

Ratio*	As at 31st March 2025	As at 31st March 2024	Variance	Reason (If variation is more than 25%)
(a) Current Ratio	1.43	1.49	-3.73%	NA
(b) Debt-Equity Ratio	0.39	0.65	-40.56%	On account of increase in Shareholder Fund due to increase in Net Profit
(c) Debt Service Coverage Ratio	2.75	2.96	-6.96%	On account of increase in Earnings.
(d) Return on Equity Ratio	26.82%	28.26%	-5.10%	NA
(e) Inventory Turnover Ratio	1.44	1.77	-18.30%	NA
(f) Trade Receivables Turnover Ratio	2.70	3.12	-13.41%	NA
(g) Trade Payables Turnover Ratio	2.68	2.53	5.92%	NA
(h) Net Capital Turnover Ratio	4.41	5.91	-25.46%	On the account of change in working capital.
(i) Net Profit Ratio	14.13%	11.51%	22.69%	NA
(j) Return on Capital Employed	25.11%	21.57%	16.42%	NA
(k) Return on Investment	NA	NA	NA	NA



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

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

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

Ratio*	As at 31st March 2024	As at 31st March 2023	Variance	Reason (If variation is more than 25%)
(a) Current Ratio	1.49	1.22	21.59%	NA
(b) Debt-Equity Ratio	0.65	0.89	-26.80%	On account of increase in Shareholder Fund due to increase in Net Profit
(c) Debt Service Coverage Ratio	2.96	1.65	79.50%	On account of higher principle repayments in previous year.
(d) Return on Equity Ratio	28.26%	34.06%	-17.03%	NA
(e) Inventory Turnover Ratio	1.77	2.49	-29.05%	On the account of Increase in Inventory
(f) Trade Receivables Turnover Ratio	3.12	5.42	-42.53%	Increase in credit sales
(g) Trade Payables Turnover Ratio	2.53	3.54	-28.62%	On the account of Increase in Net Credit Purchase.
(h) Net Capital Turnover Ratio	5.91	18.97	-68.84%	On the account of Increase in Working Capital
(i) Net Profit Ratio	11.51%	10.06%	14.43%	NA
(j) Return on Capital Employed	21.57%	23.49%	-8.18%	NA
(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]*(-)IPO Expenses.
(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]*(-)IPO Expenses.
(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 -IPO Expenses.)+ Total Borrowings + Deferred Tax Liabilities

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



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

Annexure to IL23(A) - Summary of Stock Statement submitted to bank viz-a-viz Unaudited Books of Accounts

(Rs. In Lakhs)

FY 2023-24

(i) Reconciliation of Inventories

Quarters	As per Books of accounts	As per Stock Statements	Difference	%	Remarks
Q1	5,187.17	5,187.17	-	0.00%	NA
Q2	2,597.63	2,597.63	-	0.00%	NA
Q3	2,839.63	2,839.63	-	0.00%	NA
Q4	2,348.96	2,663.49	314.53	11.81%	Stock submitted to bank based on provisional numbers.

(ii) Reconciliation of Trade Receivables

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

(ii) Reconciliation of Trade Payables

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

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)
CIN: U33127MH2008PLC187382
NOTES FORMING PART OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

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

(Rs. In Lakhs)

(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	3,878.99	5,430.41	1,551.42	28.57%	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%	

(iii) The Statutory Auditor's Report (CARO 2020 Annexure) for FY 2025-26 contained a remark stating "that stock statement submitted during the year to bank are not in agreement with the books of accounts. However, as on the end of the year, there are no discrepancies in Net Working Capital as per the stock statement submitted to bank viz-a-viz the books of accounts." This matter pertains to a provisional data submitted to bank within the year and does not highlight any material misstatement or shortage in the physical inventory. Consequently, it has no quantifiable financial impact, and no adjustments are required in the Restated Financial Information.



NOTES FORMING PART OF RESTATED 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	11,266.12	479.05	-	12,400.14	11,266.12
Inter-Segment Sales	-	-	-	-	-	-
Total Revenue	11,921.09	11,266.12	479.05	-	12,400.14	11,266.12
Results						
Earnings before interest, tax, depreciation and amortisation (EBITDA)	3,352.60	2,935.69	(70.46)	-	3,282.14	2,935.69
Depreciation and Amortisation Expense	708.22	634.64	128.46	1.83	836.67	636.47
Unallocated corporate expenses	-	-	-	-	-	-
Operating Profits (EBIT)	2,644.38	2,301.05	(198.91)	(1.83)	2,445.47	2,299.22
Finance Cost	242.11	189.83	26.90	-	269.01	189.83
Finance Income	(57.31)	(55.04)	-	-	(57.31)	(55.04)
Income Taxes	627.02	573.25	(56.83)	(0.46)	570.19	572.79
Profit from ordinary activities	1,832.56	1,593.01	(168.98)	(1.37)	1,663.58	1,591.64
Extraordinary Income / Loss	-	-	-	-	-	-
Net Profit for the Year	1,832.56	1,593.01	(168.98)	(1.37)	1,663.58	1,591.64
Assets:						
Segment Assets	15,258.06	13,293.09	2,273.08	987.88	17,531.14	14,280.97
Unallocated assets	-	-	-	-	-	-
Total Assets	15,258.06	13,293.09	2,273.08	987.88	17,531.14	14,280.97
Liabilities:						
Segment liabilities	8,573.13	6,883.14	633.90	749.80	9,207.04	7,632.95
Unallocable corporate liabilities	-	-	-	-	-	-
Total Liabilities	8,573.13	6,883.14	633.90	749.80	9,207.04	7,632.95
Capital expenditure	1,491.61	820.33	1,725.17	808.39	3,216.78	1,628.71
Non cash expenses other than depreciation	-	-	-	-	-	-



Om Galaxy Limited, (EKA, Om Galaxy Precision Mould Crafts Pvt Ltd & Om Galaxy Private Limited)
CIN: U33127MH2008PLC187382

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

Particulars	Rs. In Lakhs	
	Pre issue	Post issue
	As at 31st March 2026	
Debt:		
Short Term Debt (excluding current maturity)	1,085.86	[*]
Long term Debt (including current maturity)	2,693.04	[*]
Total Debt	3,778.90	[*]
Shareholders Fund [Excluding Minority Interest]:		
Equity Share Capital	1,110.54	[*]
Reserves and surplus (-) Deferred Expenses	6,871.42	[*]
Total Shareholders fund	7,981.96	[*]
Long term Debt/Share Holders Fund	0.34	[*]
Total Debt /Share Holders Fund	0.47	[*]

Notes:

1. Short term debts represents the debts repayable on demand as well as debts which are expected to be paid payable within 12 months and excludes instalment of term loans repayable within 12 months.
2. Long term debts represent debts other than Short term debts as defined above and includes instalment of term loans repayable within 12 months.
3. The figures disclosed above are based on restated statement of assets and liabilities of the Company as at 31st March, 2026.



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

CIN: U33127MH2008PLC187382

DETAILS OF OTHER INCOME AS RESTATED ON CONSOLIDATED BASIS

ANNEXURE -VI

(Rs. In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024	Nature
Other Income	67.62	46.64	56.12	
Net Profit Before Tax as Restated	2,233.77	2,164.43	1,601.32	
Percentage	3.03%	2.15%	3.50%	
Source of Income				
Profit / (Loss) on Sale of Fixed assets	2.28	9.72	-	Non-Recurring and related to Accounting Standard
Foreign Exchange Gain	-	-	0.34	Non-Recurring and related to Accounting Standard
Miscellaneous income	23.50	24.36	55.78	Non-Recurring and related to Business Activity
Sundry Balances Written Back	41.84	12.56	-	Non-Recurring and related to Accounting Standard
Total Other income	67.62	46.64	56.12	



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

CIN: U33127MH2008PLC187382

DETAILS OF ACCOUNTING RATIOS AS RESTATED

ANNEXURE -VII

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

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Restated Profit after Tax as per Profit & Loss Statement (A1)	1,663.58	1,591.64	1,203.92
Restated Profit after Tax attributable to Owners as per Profit & Loss Statement (A2)	1,599.74	1,527.55	1,179.37
Tax Expense (B)	570.19	572.79	397.40
Depreciation and amortization expense (C)	836.67	636.47	684.89
Interest Cost (-) Finance Income (D)	211.70	134.79	173.64
Weighted Average Number of Equity Shares at the end of the Year (E)	37.02	36.71	34.20
Weighted Average Number of Equity Shares outstanding at the end of the Year (Post Bonus) (F)	222.11	221.80	219.29
Nominal Value per Equity share (₹) (G)	5.00	5.00	5.00
Restated Adjusted Net Worth of Equity Share Holders (Owners) (H)	7,981.96	6,477.93	4,912.88
Current Assets (I)	8,395.86	8,830.46	7,505.72
Current Liabilities (J)	7,014.78	6,172.28	5,050.87
Earnings Per Share - Basic & Diluted ^{1 & 2} (₹)	43.22	41.61	34.48
Post Bonus Earnings Per Share - Basic & Diluted ^{1 & 2} (₹)	7.20	6.89	5.38
Return on Net Worth ^{1 & 2} (%)	22.13%	26.82%	28.26%
Net Asset Value Per Share ¹ (₹)	215.64	176.44	143.63
Net Asset Value Per Share ¹ Post Bonus (₹)	35.94	29.21	22.40
Current Ratio ¹	1.20	1.43	1.49
Earning before Interest, Tax and Depreciation and Amortization ¹	3,282.14	2,935.69	2,459.85

Notes -

1. Ratios have been calculated as below:

$$\text{Earnings Per Share (₹) (EPS) : } \frac{A2}{E \text{ or } F}$$

$$\text{Restated Adjusted Net Worth of Equity Share Holders (Owners) (H) : } \frac{\text{Net Worth of Equity Share Holders (Owners) as per Statement of Assets and Liabilities (-) Deferred Expenses (IPO Expenses)}}{H \text{ (Average of Opening \& Closing)}}$$

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

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

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

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

