

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**

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR 2025-26

M/s. Shetty Naik & Associates
Chartered Accountants



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

Branch/Associates Address:

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Jagdish B. Shetty

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

Santosh J. Naik

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



SHETTY NAIK & ASSOCIATES
Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF OM GALAXY LIMITED

Report on the Audit of the Standalone Financial Statements

Qualified Opinion

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

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

Basis for Qualified Opinion

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

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





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

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

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

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

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

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

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

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

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going





concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of Standalone Financial Statements

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

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate,





to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Other Matter Para

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

Report on Other Legal and Regulatory Requirements





1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of sub-section (11) of section 143 Act, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, based on our audit we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of accounts as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) There are no observations or comments or qualifications **except as mentioned in Basis of Qualification Para** of the auditors on financial transactions or matters which have any adverse effect on the functioning of the company;
 - f) On the basis of the written representations received from the directors as on 31st March 2026 taken on record by the Board of Directors, none of the directors are disqualified as on 31st March 2026 from being appointed as a director in terms of Section 164(2) of the Act.
 - g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
 - h) With respect to the provisions of section 197(16) of the Companies Act 2013 (Remuneration to Directors), in our opinion and to the best of our knowledge, information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 read with Schedule V of the Act and the Rules





made thereunder, except where authorized by the members in General Meeting.

- i) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has no impact of pending litigations during the year.
 - ii. The Company did not have long term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred in Investor Education and Protection Fund by the Company.
- iv. As per Rule 11(e), we report as under:
- (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. There has been no dividend declared or paid during the year by the Company and hence compliance with section 123 of the Act is not applicable.





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Chartered Accountants

- vi. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of accounts, which has a feature of recording audit trail (edit log) facility which has been enabled throughout the Financial Year 2025-26. In continuation to the above, based on our examination it is seen that the audit trail provides the list of altered records. Based on our test check, we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

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


CA. Jagdish Shetty
Partner
Membership No: 111936
Place: Mumbai
Date: 14th August 2026
UDIN:





“ANNEXURE A” REFERRED TO IN THE AUDITOR’S REPORT

(Referred to in Paragraph 1 under the heading of “Report on Other Legal and Regulatory Requirements” of our report of even date.)

To the best of our information and according to the explanations provided to us by the Company and the books of accounts and records examined by us in the normal course of audit, we state that:

- i. In respect of the Company’s Property, Plant and Equipment and Intangible Assets:
 - (a) (A) The Company has maintained proper records showing full particulars, including quantitative details of Property, Plant and Equipment.
 - (B) The Company has maintained proper records showing full particulars of Intangible assets.
 - (b) According to the information and explanations given to us by the company and on the basis of our examination of the records, the Company has a regular programme of physical verification of its Property, Plant and Equipment, the periodicity of which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. According to the information and explanation given to us, no material discrepancies were noticed on such verification.
 - (c) According to the information and explanations given to us by the company and based on the examination of records provided to us, we report that the title deeds of all immovable properties are held in the name of the company.
 - d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, during the year the Company has not revalued any of its Property, Plant and Equipment.
 - e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company as at 31st March 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- ii.
 - a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the inventory except for those with third parties for which confirmations are obtained has been physically verified by the management during the year at





regular intervals. In our opinion the frequency of such verification is reasonable, and procedures and coverage as followed by the management were appropriate. The discrepancies noticed on verification of inventories as compared with the book records are properly reconciled and have been accounted for in the books of accounts, We have relied on the compilation of quantitative reconciliation as provided by the management.

- b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. In our opinion, the quarterly returns or statements filed by the Company with such banks are not in agreement with the books of account of the Company for respective periods. However, as at 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. The deviation noticed are discussed hereunder:

(Rs. In Lakhs)

Quarter -1	As per Books of Accounts	As Per Stock Statement	Difference	Reason For The Difference
Stock	3,877.39	3,877.39	-	Refer Note 1
Trade Receivables	2,882.43	2,482.48	(399.95)	Refer Note 2
Trade Payables	(1,949.25)	(1,869.23)	80.02	Refer Note 1
Net Working Capital	4,810.57	4,490.64	(319.93)	

Quarter -2	As per Books of Accounts	As Per Stock Statement	Difference	Reason For The Difference
Stock	3,878.99	5,430.41	1,551.42	Refer Note 2
Trade Receivables	2,157.47	1,903.64	(253.83)	Refer Note 4
Trade Payables	(1,933.61)	(1,925.65)	(7.96)	Refer Note 1
Net Working Capital	4102.85	5408.4	1305.55	

Quarter -3	As per Books of Accounts	As Per Stock Statement	Difference	Reason For The Difference
Stock	4,715.00	4,307.23	(407.77)	Refer Note 1
Trade Receivables	1,957.01	2,056.07	99.05	Refer Note 1
Trade Payables	(3,308.60)	(3,604.74)	296.14	Refer Note 5
Net Working Capital	3,363.41	2,758.56	(604.85)	





Quarter -4	As per Books of Accounts	As Per Stock Statement	Difference	Reason For The Difference
Stock	2,946.55	3,566.54	619.99	Refer Note 3
Trade Receivables	2,365.46	2,292.12	(73.34)	Refer Note 4
Trade Payables	2,393.11	2,807.13	414.02	Refer Note 5
Net Working Capital	2,918.90	3,051.53	132.63	

Note 1: - The differences observed between the amounts reported in the stock statements submitted to the banks and the corresponding balances as per the books of account were not material and were within 10% of the respective balances.

Note 2: - The stock statement submitted to the bank was based on provisional figures pending finalization of the books of account.

Note 3: - The stock statement submitted to the bank was prepared based on provisional figures. However, the aggregate net impact of the differences in inventory, trade receivables and trade payables, as compared with the corresponding balances as per the books of account, was within 10% as on the end of the year.

Note 4: - Trade receivables reported in the statement submitted to the bank were lower than the corresponding balance as per the books of account, as receivables outstanding beyond the specified ageing period were excluded from the statement.

Note 5: - Trade payables reported in the statement submitted to the bank were higher, as advances paid to suppliers were not netted off against the corresponding trade payables.

- iii. According to the information and explanations given to us and based on the audit procedures performed by us, in our opinion:
- a) During the year, the Company has provided guarantee in respect of loans taken by its subsidiary during the year, the details of which is given hereunder:

Particulars	Loans	Guarantee
<u>A. Aggregate amount provided during the year ended 31st March, 2026</u>		
- On behalf of Subsidiaries	-	502.56
- Joint Ventures / Associates	-	-
<u>B. Balance outstanding as at Balance sheet date - 31st March, 2026</u>		
- Subsidiaries	47.50	1,391.11
- Joint Ventures / Associates	-	-
- Others	-	-



- b) In our opinion, the terms and conditions of the guarantee provided during the year are not prejudicial to the Company's interest.
- c) In respect of guarantees provided, the schedule of repayment of principal and payment of interest, where applicable, is stipulated and the parties are regular in making the required payments.
- d) There are no overdue amounts for more than ninety days in respect of loans or advances in the nature of loans.
- e) There are no loans or advances in the nature of loans which have fallen due during the year and have been renewed or extended or fresh loans granted to settle the overdue amounts of existing loans.
- f) The Company has granted loans or advances in the nature of loans which are repayable on demand to the following parties:

Name	Aggregate amount of loans granted repayable on demand	Percentage of Loans to the total loans
Infuse HRS Private Limited	47.50	100%

- iv. According to the information and explanations given to us and on the basis of our examination of the records, the Company has not made any investment, given any loans, or provided any guarantee or security referred to in Section 185 of the Companies Act, 2013 and the Company has not provided any Investment, Loans, Guarantee or Security as specified under Section 186 of the Companies Act, 2013. Therefore, reporting under clause 3(iv) of the order is not applicable.
- v. According to information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits within the meaning of section 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder to the extent notified. Accordingly, clause 3(v) of the order is not applicable.
- vi. We have broadly reviewed the books of accounts maintained by the Company pursuant to the rules prescribed by the Central Government for maintenance of cost records under section 148(1) of the Companies Act, 2013 in respect of manufacture of prescribed products and are of the opinion that prima facie, the prescribed cost accounts and records have been made and maintained by the company. We have, however, not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.
- vii. (a) According to the information and explanations given to us and on the basis of our examination of the records, except for delay in few cases during the year the Company has been regular in depositing





undisputed statutory dues including Provident Fund, Employees State Insurance, Goods and Service Tax, Income-tax, Sales Tax, Service Tax, Value Added Tax, Customs Duty, Excise Duty, Cess and any other material statutory dues applicable to it with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident Fund, employees' state insurance, Income Tax, Goods and service tax, Sales Tax, value added tax, duty of customs, duty of excise, service tax, cess, as at 31st March 2026 for a period of more than six months from the date they become payable.

(b) According to the records of the Company and the information and explanations given to us, there are no disputed dues on account of Provident Fund, Employees State Insurance, Goods and Service Tax, Income Tax, Sales Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess which have not been deposited by the Company on account of disputes, except for the following:

Nature of the Statute	Nature of Dues	Forum where dispute is pending	Period to which the amount relates	Amounts (Rs. In Lakhs)
--- NIL ---				

viii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, there were no transactions relating to previously unrecorded income that has been surrendered or disclosed as income during the year, in the tax assessments under the Income-tax Act, 1961.

ix.

- According to the information given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest to any lender during the year.
- According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority.
- In our opinion and based on the information and explanations given to us, the term loans obtained during the year were applied for the purposes for which they were obtained.
- According to the information and explanations given to us and on the basis of an overall



examination of the financial statements of the Company, the Company has not utilized any funds raise on short term basis for long term purpose. Accordingly reporting under clause 3(ix)(d) of the order is not applicable.

- e. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. Accordingly reporting under clause 3(ix)(e) of the order is not applicable.
- f. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, associates or joint ventures. Accordingly reporting under clause 3(ix)(f) of the order is not applicable.

x.

- a. The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, during the year clause 3(x)(a) of the Order is not applicable.
- b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or convertible debenture (fully or partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

xi.

- a. Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the year.
- b. According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- c. To the best of our knowledge and according to the information and explanation given to us no whistle blower complaints has been received by the Company during the year.

- xii. According to the information and explanations given to us, the Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable to company.





- xiii. In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, where applicable, and the details of the related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv. Based on information and explanations provided to us the company does not fall within the purview of prescribed class of companies defined under section 138 of the Companies Act, 2013. Accordingly, clause 3(xiv) of the order is not applicable to the company.
- xv. In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.
- xvi.
- a. The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the provision of clause 3(xvi)(a) of the Order is not applicable.
- b. We report that the Company has not conducted any Non-Banking Financial or Housing Finance activities and is not required to obtain Certificate of Registration (CoR) from Reserve Bank of India as per Reserve Bank of India Act, 1934.
- c. According to the information and explanation given to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India and hence reporting under clause 3 (xvi) (c) is not applicable.
- d. According to the information and explanations provided to us, the group do not have any Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India and hence reporting of number of CICs which part of the Group, is not applicable.
- xvii. The Company has not incurred any cash losses in the current and in the immediately preceding financial year.
- xviii. During the year, the statutory auditors resigned from office. In carrying out our audit, we have taken into consideration the issues, objections or concerns raised by the outgoing statutory auditors.
- xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing





has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx.

- a. In respect of other than ongoing projects, there are no unspent amounts that are required to be transferred to a fund specified in Schedule VII of the Companies Act 2013 (the Act), in compliance with second proviso to sub-section 5 of section 135 of the Act.
- b. According to the information and explanation given to us there are no unspent amounts in respect of ongoing projects, that are required to be transferred to a special account in compliance of provision of sub-section (6) of section 135 of Companies Act.

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

CA. Jagdish Shetty
Partner

Membership No: 111936

Place: Mumbai

Date: 14th August 2026

UDIN: 26111936UINDFI2804





ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

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

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

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

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial





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

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

Meaning of Internal Financial Controls over Financial Reporting

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

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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





SHETTY NAIK & ASSOCIATES
Chartered Accountants

Opinion

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

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

A handwritten signature in blue ink, appearing to read 'Jagdish Shetty', is written over a circular stamp.

CA. JAGDISH SHETTY

Partner

Membership No: 111936

Place: Mumbai

Date: 14th August 2026

UDIN: 2611936UINOF12804



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

CIN: U33127MH2008PLC187382

STATEMENT OF ASSETS & LIABILITIES

(Rs. In Lakhs)

Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
I. Equity and Liabilities			
(1) Shareholders' Funds			
(a) Share Capital	L1	1,110.54	184.62
(b) Reserves and Surplus	L2	6,477.55	6,098.79
		7,588.09	6,283.41
(2) Non-Current Liabilities			
(a) Long-Term Borrowings	L3	1,493.10	975.88
(b) Deferred Tax Liabilities (Net)	L4	68.49	58.54
(c) Other Long Term Liabilities		5.00	-
(d) Long-Term Provisions	L5	75.97	83.18
		1,642.56	1,117.60
(3) Current Liabilities			
(a) Short-Term Borrowings	L6	1,585.31	976.84
(b) Trade Payables:-			
(i) Total Outstanding Dues of Micro Enterprises and Small Enterprises; and	L7	1,551.80	1,560.83
(ii) Total Outstanding Dues of Creditors Other Than Micro Enterprises and Small Enterprises	L7	841.45	457.84
(c) Other Current Liabilities	L8	428.79	1,410.93
(d) Short-Term Provisions	L9	461.20	180.26
		4,868.55	4,586.71
TOTAL (EQUITY AND LIABILITIES)		14,099.19	11,987.72
II. Assets			
(1) Non-Current Assets			
(a) Property, Plant and Equipment and Intangible Assets	L10		
(i) Property, Plant and Equipment		5,800.50	4,088.33
(ii) Intangible Assets		54.44	48.98
(iii) Capital Work-in-Progress		1,585.59	60.12
(iv) Intangible Assets under development		-	-
(b) Non-Current Investments	L11	157.50	157.50
(c) Deferred Tax Assets (Net)	L4	-	-
(d) Other Non-Current Assets	L12	255.66	428.59
		7,853.69	4,783.52
(2) Current Assets			
(a) Current Investments		-	-
(b) Inventories	L13	2,946.56	3,000.24
(c) Trade Receivables	L14	2,365.43	3,336.30
(d) Cash and Bank Balances	L15	463.30	455.18
(e) Short-Term Loans and Advances	L16	278.48	367.48
(f) Other Current Assets	L17	191.73	45.00
		6,245.50	7,204.20
TOTAL (ASSETS)		14,099.19	11,987.72

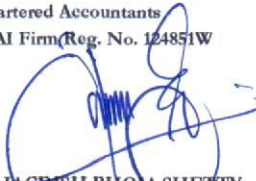
Refer Significant accounting policies as per Note IV and Other Notes forming part of the Financial Statements.

As per our report attached here with

For SHETTY NAIK & ASSOCIATES

Chartered Accountants

ICAI Firm (Reg. No. 124851W)


CA JAGDISH BHOJA SHETTY

Partner

Membership No. 111936

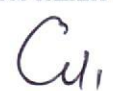
Place: Mumbai

Date : 14th August 2026

For and on behalf of the board of

OM GALAXY LIMITED

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


Opindersingh Bachattarsingh
Baddhan

Managing Director

DIN: 02258211

Thane

14th August 2026


Jyothish Rajamohanam
Nambiar

Director

DIN: 02312672

Thane

14th August 2026


Dipti Ganesh
Choudhary

CFO

PAN: *****5079G

Thane

14th August 2026


Priya Ashwini Gupta

Company Secretary

Mem No: A56534

Thane

14th August 2026



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

CIN: U33127MH2008PLC187382

STATEMENT OF PROFIT AND LOSS

(Rs. In Lakhs)

Particulars	Notes	For the year ended 31st March 2026	For the year ended 31st March 2025
Income:			
I. Revenue from operations	II.1	9,909.01	8,499.63
II. Other income	II.2	66.08	62.34
III. Total (Income) (I + II)		9,975.09	8,561.97
IV. Expenses:			
Cost of Materials Consumed	II.3	3,720.43	3,688.36
Purchases of Stock in Trade		-	-
Changes in Inventories of Finished Goods and Work-In-Progress	II.4	(99.04)	(548.86)
Employee Benefits Expense	II.5	2,180.79	1,702.20
Other Expenses	II.7	1,467.11	1,240.46
Total (Expenses)		7,269.29	6,082.16
V. Earnings before interest, tax, depreciation and amortisation (EBITDA) (III - IV)		2,705.80	2,479.81
Finance Costs	II.6 (A)	217.35	159.14
Finance Incomes	II.6 (B)	(32.55)	(38.98)
Depreciation and Amortisation Expense	I.10	635.39	488.53
VI. Profit before exceptional and extraordinary items and tax		1,885.61	1,871.12
VII. Exceptional items & Extraordinary items:		-	-
VIII. Prior Period Expenses / (Incomes) (Net) (Refer Note II. 25)		116.13	-
IX. Profit before tax		1,769.48	1,871.12
X. Tax expense:			
(1) Current Tax Payable		445.93	462.21
(2) Deferred Tax		31.37	(4.79)
		477.30	457.42
XI. Profit (Loss) for the year from continuing operations (IX-X)		1,292.18	1,413.70
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)		1,292.18	1,413.70
XVIII. Earnings per Equity Share : (FV Rs. 5 each)*			
Basic EPS (in Rs.)	II.15	5.82	6.37
Diluted EPS (in Rs.)	II.15	5.82	6.37

Refer Significant accounting policies as per Note IV and Other Notes forming part of the 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 year's above.

As per our report attached here with

For SHETTY NAIK & ASSOCIATES

Chartered Accountants

ICAI Firm Reg. No. 124851W

For and on behalf of the board of

OM GALAXY LIMITED

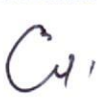
(EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)


CA JAGDISH BHOJA SHETTY
 Partner

Membership No. 111936

Place: Mumbai

Date: 14th August 2026


Opindersingh Bachattarsingh Baddhan
 Managing Director

DIN: 02258211

Thane

14th August 2026


Jyothish Rajamohanam Nambiar
 Director

DIN: 02312672

Thane

14th August 2026


Dipti Ganesh Choudhary
 CFO

PAN: ****5079G

Thane

14th August 2026

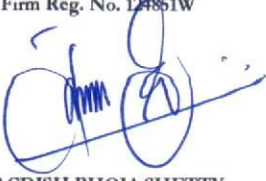

Priya Ashwini Gupta
 Company Secretary

Mem No: A56534

Thane

14th August 2026



OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)		
CIN: U33127MH2008PLC187382		
CASH FLOW STATEMENT		
(Rs. In Lakhs)		
Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
A. Cash flow from Operating Activities		
Net Profit before tax	1,769.48	2,202.53
Adjustments for:		
Depreciation and amortisation	635.39	636.47
Provision for Gratuity	1.49	28.25
Interest on Borrowings & other Finance Cost	217.35	192.29
Interest Income	(32.55)	(55.04)
Sundry Balance Write-Back	(29.96)	(12.56)
Bad Debts	1.13	17.78
Prior Period Expenses	116.13	
Foreign Exchange (Gain) / Loss	(6.26)	6.01
(Profit) on Sale of PPE	(2.28)	(17.08)
Operating Profit before Working Capital Changes	2,669.93	2,998.65
Adjustments for (increase) / decrease in operating assets:		
- Inventories	53.68	(752.41)
- Trade receivables	963.73	(54.75)
- Short-Term Loans And Advances	89.00	(497.17)
- Other current assets	(123.36)	5.42
Adjustments for increase / (decrease) in operating liabilities:		
- Trade Payables	404.54	637.82
- Other Current Liabilities	(993.25)	819.45
- Provisions	74.98	24.36
Cash Generated From Operations:	3,139.24	3,181.37
Income Taxes Paid (Net of Refunds)	(342.46)	(471.52)
Net Cash Generated / (Used) from Operating Activity	2,796.78	2,709.85
B. Cash flow from Investing Activities		
Payment for Purchase of Fixed Assets including Capital Work-in-Progress	(3,917.15)	(1,628.71)
Proceeds from Sale of Fixed Assets including Capital Work-in-Progress	7.70	29.46
Withdrawal / (Investment) in Fixed Deposit - Non Current	(42.10)	31.61
Withdrawal / (Investment) in Fixed Deposit - Current	4.72	(29.02)
Non-Current Assets Advances and Security Deposits	215.03	(265.96)
Interest Received	9.18	55.03
Net Cash Generated / (Used) from Investing Activities	(3,722.62)	(1,807.58)
C. Cash flow from Financing Activities		
Issue of Equity Share	12.50	37.50
Security Deposit Accepted	5.00	
Short term Borrowing	608.47	(472.17)
Long term borrowings Repaid	(903.99)	(896.81)
Long term borrowings Availed	1,421.21	675.51
Interest & Other Finance Cost Paid	(210.77)	(190.55)
Net Cash Generated / (Used) from Financing Activities	932.42	(846.52)
D. Net Increase/(Decrease) in Cash & Cash Equivalents	6.58	55.75
Effect of exchange rates on Cash & Cash Equivalent	6.26	(6.01)
Cash and cash equivalents as at the beginning of the year	9.49	53.63
Cash and cash equivalents as at the end of the year (Refer Note L15(i))	22.33	70.02
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	Opindersingh Bachattarsingh Baddhan Managing Director	Jyothish Rajamohanam Nambiar Director
Membership No. 111936 Place: Mumbai Date : 14th August 2026	DIN: 02258211 Thane 14th August 2026	DIN: 02312672 Thane 14th August 2026
		
	Dipti Ganesh Choudhary CFO	Priya Ashwini Gupta Company Secretary
	PAN: *****5079G Thane 14th August 2026	Mem No: A56534 Thane 14th August 2026



NOTE IV: SIGNIFICANT ACCOUNTING POLICIES OF FINANCIAL STATEMENTS

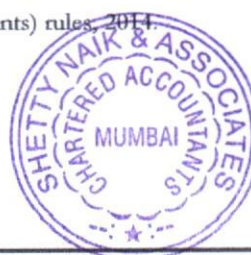
A) CORPORATE INFORMATION:

- 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 Company is engaged in the following business:
 - Manufacturing & Sale of all types of Moulds & for the use in injection moldings, Blow moulding, compression moulding, Pressure Dye Casting Moulds, Sheet Metal Dyes, Press Tool, Thermo Forming, Extrusions and any other Fabrication or processing and to manufacture or help in the manufacturing of any spare parts, accessories, or anything or things required and necessary for the above mentioned business.
 - Manufacturing & Sale of plastic-based Household and Institutional Cleaning Products in the name & style of WONDRA.

B) SIGNIFICANT ACCOUNTING POLICIES:

BASIS OF PREPARATION OF PREPARATION OF FINANCIALS STATEMENT

- The statement of Assets and Liabilities of the company as at 31st March, 2026 and 31st March, 2025, the related statement of profits and loss and cash flows for the year ended on 31st March, 2026 and 31st March, 2025 (herein collectively referred as ("**Financial Statements**") have been prepared by the management to comply in all material respects with the provision of Division I of Schedule III of Companies Act, 2013 (the 'Act') read with rules as applicable and Revised Guidance note on Schedule III ("Guidance Note") issued by the ICAI.
- The 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 Financial Statements of the Company 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 company. The Financial Statements are mentioned in Lakhs unless otherwise stated in the relevant notes or schedules of the Financial Statements.

KEY ESTIMATES AND ASSUMPTIONS

The preparation of 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 financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialized. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively.

MEASUREMENT OF EBITDA IN STATEMENT OF PROFIT AND LOSS

As permitted by Schedule III to the Act, the Company 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 Company measures EBITDA on the basis of profit/ (loss) from continuing operations. In its measurement, the Company does not include depreciation and amortization expense, finance costs and tax expense.

CASH FLOW STATEMENT (AS 3)

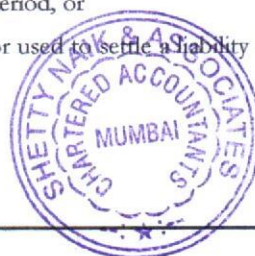
The Cash flow statement is prepared by the indirect method set out in accounting standard 3 on Cash Flow statements and presents the cash flows by operating, investing and financing activities of the Company. Cash and Cash equivalents presented in the cash flow statement consist of cash in hand, balances with bank and demand deposits with banks having original maturity less than 3 months.

CURRENT AND NON-CURRENT CLASSIFICATION

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

An Asset is treated as Current when it is:

- i) Expected to be realized or intended to be sold or consumed in normal operating cycle.
- ii) Held primarily for the purpose of trading
- iii) Expected to be realized within twelve months after the reporting period, or
- iv) Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.



All other assets are classified as non-current.

A liability is current when:

- i) It is expected to be settled in normal operating cycle
- ii) It is held primarily for the purpose of trading
- iii) It is due to be settled within twelve months after the reporting period, or
- iv) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

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

INVENTORIES (AS 2)

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

REVENUE RECOGNITION (AS: 9)

• Sales of Goods

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

• Sales of Services

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

• Interest Income

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

• Dividend

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



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

- **Recognition and measurement**

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

- **Self Generated Fixed Assets:**

As per AS-10, the cost of a self-constructed asset is determined using the same principles as for an acquired asset. The 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.).

- **Subsequent costs**

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

- **Derecognition**

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

- **Depreciation and Amortization Expense**

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

- **Intangible Assets:**

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



IMPAIRMENT OF ASSETS (AS:28)

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

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

TRANSACTIONS IN FOREIGN EXCHANGE (AS:11)

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

ACCOUNTING FOR GOVERNMENT GRANT (AS:12)

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

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

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

INVESTMENTS (AS:13)

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

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

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



EMPLOYEE BENEFITS (AS:15)

Short-term benefits:

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

Long-term benefits:

- **Defined Contribution Plan**

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

- **Gratuity**

The Company 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.

- **Leave Salary**

The Company 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 Company incurs in connection with the borrowing of funds.

SEGMENT REPORTING (AS:17)

The Company is in Manufacturing of Moulds for the use in injection moldings as well as into Manufacturing & Sale of Cleaning Products which are both considered as the reportable segments. The Company's operations are based in India. There are no reportable geographical segments.



RELATED PARTY TRANSACTION (AS: 18)

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

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 Company 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.

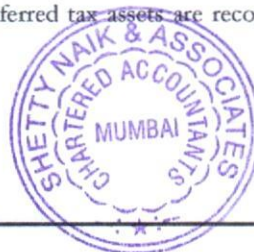
EARNINGS PER SHARE (AS:20)

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

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



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF FINANCIAL STATEMENTS

(Rs. In Lakhs)

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

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

For Equity Shares of Rs. 5 per value

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

B. Terms Rights and Restrictions attached to Shares:

Equity Shares

*The Company has one class of equity shares having a par value of Rs.5/- each. The face value of Rs. 100 per shares was reduced to Rs. 10 per share on account of Split of shares as per approval granted by Shareholder's in Extra - Ordinary General Meeting dated 03rd August, 2024 which was further reduced to Rs. 5 per share as per approval granted by Shareholder's in Extra - Ordinary General Meeting dated 16th December 2025 and accordingly the Number of Equity Shares has been restated for for the current as well as previous years.

Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

During the year ended 31st March 2026, 31st March, 2025 the amount of per share dividend recognised as distribution to equity shareholders was Rs. Nil/-.

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

Sr. No	Particulars	% of Holdings in Class Equity		No. of Shares	
		As at 31st March 2026**	As at 31st March 2025**	As at 31st March 2026	As at 31st March 2025
1	Shri Opindersingh Bachattarsingh Baddhan	40.18%	40.28%	89,24,112	14,87,352
2	Shri Jyothish Rajamohanam Nambiar	24.99%	24.79%	55,49,808	9,15,498
3	Shri Sathyapalan Ayadathil Poyil	15.04%	15.08%	33,40,800	5,56,800
4	Smt. Meena Opinder Singh Badhan	14.55%	14.59%	32,32,692	5,38,782
5	Shri Gagandeep Opinder Singh Baddhan	5.24%	5.25%	11,63,388	1,93,898
Total		100.00%	100.00%	2,22,10,800	36,92,330

D. The Company 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 Company 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 Opinder Singh Badhan	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 Opinder Singh Badhan	5,38,782	14.59%	0.03%
5	Shri Gagandeep Opinder Singh Baddhan	1,93,898	5.25%	0.02%
Total		36,92,330	100.00%	

** The % holding is 99.9999% which has been rounded off to 100%, since 24 equity shares as at 31/03/2026 and 4 equity shares as at 31/03/2025 are held by other shareholders .

There are no such forfeited shares during the Fiscal 2026 & Fiscal 2025



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF FINANCIAL STATEMENTS

(Rs. In Lakhs)

PARTICULARS	As at 31st March 2026	As at 31st March 2025
I.2 : Reserves and Surplus		
Retained Earnings		
Opening Balance	5,420.42	4,006.72
Add: Net Profit after Tax transferred from the Statement of Profit and Loss	1,292.18	1,413.70
Less: Utilisation for Bonus issue	(247.08)	-
Closing balance	6,465.52	5,420.42
Securities Premium		
Opening Balance	678.37	642.41
Add: Addition during the year	12.03	35.96
Less: Utilisation for Bonus Issue	(678.37)	-
Closing Balance	12.03	678.37
Total (Reserves & Surplus)	6,477.55	6,098.79
I.3 : Long-Term Borrowings		
Secured Borrowings:		
<u>I.From Bank</u>		
Term Loan from Banks	1,477.50	334.33
<u>II.From Other Parties</u>		
Loan from Financial Institutions	15.60	365.29
<u>Other Unsecured Borrowings:</u>		
Loans & Advances from Related Parties	-	276.27
Total (Long-Term Borrowings)	1,493.10	975.88
Note No. I.3(A): Refer Note I.3(C) on 'Terms of Borrowings' for the details, terms & conditions and other disclosures for Long Term Borrowings.		
I.4 : Deferred Tax Liabilities		
Deferred Tax on		
Related to Fixed Asset (DTL)	94.69	63.33
Provision for Gratuity (DTA)	(21.68)	(4.79)
Other Disallowances	(4.52)	-
Total (Deferred Tax Liabilities / (Deferred Tax Assets))	68.49	58.54



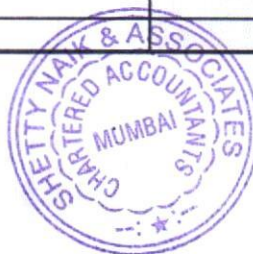
OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF FINANCIAL STATEMENTS

(Rs. In Lakhs)

PARTICULARS	As at 31st March 2026	As at 31st March 2025
I.4(A) : Movement of Deferred Tax (Assets)/Liabilities		
Opening Deferred Tax (Assets)/Liabilities (A)	58.54	63.34
Prior Period Adjustment in Opening Deferred tax liability	(21.42)	-
WDV as per Accounts	5,854.94	4,137.31
(-) Value of Land	(690.84)	-
WDV of PPE as per Accounts (Other than Land)	5,164.10	4,137.31
WDV of PPE as per IT (Other than Land)	4,787.90	3,904.70
Movement in WDV	376.20	232.61
Temporary Differences on WDV of Assets (B)	94.69	58.55
Provision for Gratuity	(86.14)	-
Temporary Differences on Gratuity Provision (C)	(21.68)	-
Other Disallowances (DTA)	(17.96)	-
Temporary Differences on Other Disallowances (D)	(4.52)	-
Closing Value of Deferred Tax (Assets)/Liabilities (Net) (E=B+C+D)	68.49	58.55
Impact of Deferred Tax (Assets)/ Liabilities for the Year (A-E)	31.37	(4.79)
I.5 : Long-Term Provisions		
Provision for Gratuity	75.97	83.18
Total (Long-Term Provisions)	75.97	83.18
I.6 : Short-Term Borrowings		
Secured Borrowings:		
(i) Loans Repayable on Demand		
a. From Bank		
Bank Overdraft/Cash Credit	1,080.41	558.45
Current Maturities of Long-Term Borrowings	419.56	301.67
b. From Other Parties (Financial Institution)		
Current Maturities of Long-Term Borrowings	79.89	116.72
c. Other Unsecured Borrowings:		
Loans & advances from Related Parties (Short Term)	-	-
Unsecured Borrowings:		
(i) Loans Repayable on Demand		
Credit Card Dues	5.45	-
Note No. I.6(A): Refer Annexure I.3(D) Terms Of Short Term Borrowings For The Details, Terms & Conditions And Other Disclosures For Short Term Borrowings.		
Total (Short-Term Borrowings)	1,585.31	976.84
PARTICULARS	As at 31st March 2026	As at 31st March 2025
I.7 : Trade Payables		
(A) Total Outstanding Dues of Micro Enterprises and Small Enterprises		
Payable for Goods	1,546.00	1,481.14
Payable for Expenses	5.80	79.70
	1,551.80	1,560.83
(B) Total Outstanding Dues of Creditors Other Than Micro Enterprises and Small Enterprises		
Payable for Goods	840.95	380.91
Payable for Expenses	0.50	76.93
	841.45	457.84
Refer Note I.7 (A) for Trade Payables Ageing.		
Total (Trade Payables)	2,393.25	2,018.67



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NOTES FORMING PART OF FINANCIAL STATEMENTS

(Rs. In Lakhs)

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

Particulars	As at 31st March 2026	As at 31st March 2025
(a) the principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year;		-
Principal amount due to micro and small enterprises	1,551.80	1,560.83
Interest due on the above*	-	-
(b) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	NIL	NIL
* (c) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-
* (d) the amount of interest accrued and remaining unpaid at the end of each accounting year; and	-	-
* (e) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of a expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

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

(i) The Company 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 Company is unable to determine the amount of interest, if any, payable under the MSMED Act with reasonable certainty.

(iii) Further, no claims, demands, notices, interest invoices, or proceedings under the MSMED Act, including proceedings before the Micro and Small Enterprises Facilitation Council, have been received by the Company from any MSME supplier up to the date of approval of these financial statements. In the event that any such claims, demands, notices, or proceedings are received in the future, the same shall be evaluated and accounted for in accordance with applicable laws, accounting standards, and disclosure requirements.

PARTICULARS	As at 31st March 2026	As at 31st March 2025
I.8 : Other Current Liabilities		
Advance from Customers	174.84	1,217.57
Statutory Dues	242.84	193.36
Interest Payable on Borrowings	11.11	-
Total (Other Current Liabilities)	428.79	1,410.93
I.9: Short-Term Provisions		
Provision for Gratuity	10.18	7.66
Provision for Expenses	33.40	12.38
Provision for Salary	165.76	120.00
Provision for Income Tax (Net)	251.86	40.22
Total (Short-Term Provisions)	461.20	180.26



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF FINANCIAL STATEMENTS

L3(C) TERMS OF LONG TERM BORROWINGS:

(Rs. In Lakhs)

Name of Lender	Nature of Borrowing	Date of letter of sanction	Amount sanctioned	Rate of Interest	Amount Outstanding as on March 31, 2026	Amount Outstanding as on March 31, 2025	Tenure/ Repayment Schedule	Terms and Nature of Security
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-800 (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 Mr. a) Sathyapalan Ayadathil Poyil, Mr. b)Mr Jyothish Rajamohanan 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 Mr. a) Sathyapalan Ayadathil Poyil, Mr. b)Mr Jyothish Rajamohanan 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: FPE-3000 (Purchased from COSMO IMPEX (India) Pvt Ltd). 2. Personal Guarantee Of Mr. a) Sathyapalan Ayadathil Poyil, Mr. b)Mr Jyothish Rajamohanan Nambiar, c) Mr. Opindersingh Bachattarsingh Baddhan.



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CIN: U33127MH2008PLC187382

NOTES FORMING PART OF FINANCIAL STATEMENTS

L3(C) TERMS OF LONG TERM BORROWINGS:

(Rs. In Lakhs)

Name of Lender	Nature of Borrowing	Date of sanction	Amount sanctioned	Rate of Interest	Amount Outstanding as on March 31, 2026	Amount Outstanding as on March 31, 2025	Tenure/ Repayment Schedule	Terms and Nature of Security
Small Industries Development Bank of India [Closed]	Term Loans from Financial Institutions	03-02-2021	139.80	8.50%	-	25.63	60 Equal Monthly Instalments of Rs. 2.33 Lakhs plus interest.	1. Assets hypothecated by way of exclusive charge of All the movable properties of the Borrower pertaining to the project of the Borrower as described in the Loan agreement and situated at Plot No 13, Gauripada, agro lagwad co-op. soc. Ltd, Village Gokhware, 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) Sathyspalan Ayadathil Poyil, Mr. b)Mr. Jyothish Rajamohanam Nambiar, c) Mr. Opinder Singh Bachhtraisingh Baddhan.
Small Industries Development Bank of India	Working Capital Term Loan from financial institutions	18-11-2021	75.00	8.40%	18.75	43.75	36 Equal Monthly Instalments of Rs. 2.08 Lakhs (After moratorium of 24 months)	1. Extension of charge by way of hypothecation in favour of SIDBI of the all the movable assets of the borrower including movables, plant, machinery, machinery spares, tools & accessories, office equipments, furniture and fixtures etc. acquired out of earlier 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.



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NOTES FORMING PART OF FINANCIAL STATEMENTS

L3(C) TERMS OF LONG TERM BORROWINGS:

(Rs. In Lakhs)

Name of Lender	Nature of Borrowing	Date of letter of sanction	Amount sanctioned	Rate of Interest	Amount Outstanding as on March 31, 2026	Amount Outstanding as on March 31, 2025	Tenure/ Repayment Schedule	Terms and Nature of Security
Small Industries Development Bank of India [Closed]	Term Loans from Financial Institutions	25-09-2020	49.56	8.50%	-	4.95	60 Equal Monthly Instalments of Rs. 0.83 lakhs	i) First Charge by way of Hypothecation in favour of SIDBI, all equipments, plants, machineries, and other assets of the borrower which have been or proposed to be acquired under the SPEED scheme. The major items are described in "Schedule-iii, part-A " of hypothecation agreement - 1 Plant & Machinery. (ii) Extension of hypothecation charge created by the borrower wide deed of hypothecation dated 22/10/2019, all the movable properties of the Borrower pertaining to the project of the Borrower as described in the Loan agreement and situated at Plot no-13, Gautrapada Agro Vmksh Lagwad Co-Op. Soc. Ltd., Village Gokliware, Taluka Vasai, Dist-Palghar, Maharashtra-401208 including, but not limiting to, its movable, plant, machinery, machinery spares, tools and accessories, office equipment, computers, furniture and fixtures, both present and future (save and except book debts) The major items are described in "Schedule-iii, part-B" of hypothecation agreement - 4 Plant & Machinery. (iii) The borrower shall deposit with SIDBI the duly discharged fixed deposit receipts(FDR) issued by SIDBI for an amount of rs 12.39 lakh. (iv) Personal Guarantee Of Mr. a)Sathyapalan Ayadathil Poyil, Mr. b)Mr. Jyothish Rajanolanam Nambiar, c) Mr. Opindersingh Bachattarsingh Baddhan.



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF FINANCIAL STATEMENTS

L3(C) TERMS OF LONG TERM BORROWINGS:

(Rs. In Lakhs)

Name of Lender	Nature of Borrowing	Date of letter of sanction	Amount sanctioned	Rate of Interest	Amount Outstanding as on March 31, 2026	Amount Outstanding as on March 31, 2025	Tenure/ Repayment Schedule	Terms and Nature of Security
Small Industries Development Bank of India	Term Loans from Financial Institutions	03-03-2023	150.00	8.31%	37.50	75.00	48 Equal Monthly Instalments	1. First charge by way of hypothecation in favour of SIDBI of all equipment, plants, Machineries and other assets of the Borrower which have been or proposed to be acquired under the project. 2. The borrower shall deposit with SIDBI the duly discharged fixed deposit receipts (FDR) issued by SIDBI for an amount of Rs 211.05 lakh. 3. Personal Guarantee Of Mr. c) Sathapalan Ayadathil Poyl, Mr. b) Jyothish Rajamohanam Nambiar, Mr. Opindesingh Bachattarsingh Baddhan, Mr. Gagandeep Opinder Singh Baddhanand Mrs Meena O Baddhan.
Small Industries Development Bank of India	Term Loans from Financial Institutions	03-11-2023	94.40	8.31%	39.24	62.88	48 Equal Monthly Instalments of Rs. 1.96 lakhs	(i) First charge by way of hypothecation in favour of SIDBI of all equipment, plants, Machineries and other assets of the Borrower which have been or proposed to be acquired under the project. (ii) the borrower shall deposit with SIDBI the duly discharged fixed deposits receipts (FDRs) issued by sidbi for an amount of Rs. 259.81 lakhs.
HDFC Bank Limited	Term Loan from Bank	31-10-2022	56.12	7.54%	10.59	25.13	48 Equal Monthly Instalments	1. Primary Security:- Hypothecation by way of First Charge on Stocks, Book Debts, Plant and Machinery to secure as a continuing security for the repayment of various facilities to the extent of Rs.1924.13 Lakhs.
HDFC Bank Limited	Term Loan from Bank	31-10-2022	152.06	7.54%	28.61	67.88	48 Equal Monthly Instalments	2. Collateral Security - (i) Equitable Mortgage in respect of immovable properties owned by the below directors which are situated as follows:
HDFC Bank Limited	Term Loan from Bank	31-10-2022	23.98	7.54%	4.51	10.69	48 Equal Monthly Instalments	a) SHEETAL INDUSTRIAL COMPLEX NO.2, UNIT NO-1,2 AND 3, Ground Floor, GOKHIVARE Road, Palaghar (Survey Number: 234,236,237; Plot Number: 14,15,16,17) OWNER: 1. Mr. Opindesingh Bachattarsingh Baddhan 2. Mrs Meena O Baddhan. 3. Mr. Gagandeep Opinder Singh Baddhan
HDFC Bank Limited	Term Loan from Bank	31-10-2022	39.81	7.54%	7.48	17.75	48 Equal Monthly Instalments	b) BLUE CHIP NO.5 INDUSTRIAL ESTATE, GALA NO -2 AND 8, Ground Floor, VALIV Road, Palghar (Survey Number: 234,236,237, Plot Number: 14,15,16,17). Survey Number: 86; HISSA NUMBER: 6/1,6/2)
HDFC Bank Limited	Term Loan from Bank	31-10-2022	34.71	7.54%	6.53	15.49	48 Equal Monthly Instalments	



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

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NOTES FORMING PART OF FINANCIAL STATEMENTS

1.3(C) TERMS OF LONG TERM BORROWINGS:

(Rs. In Lakhs)

Name of Lender	Nature of Borrowing	Date of letter of sanction	Amount sanctioned	Rate of Interest	Amount Outstanding as on March 31, 2026	Amount Outstanding as on March 31, 2025	Tenure / Repayment Schedule	Terms and Nature of Security
HDFC Bank Limited	Term Loan from Bank	31-10-2022	750.00	7.53%	292.42	449.62	60 Equal Monthly Instalments	OWNER: 1. Mr. Opindersingh Bachattarsingh Baddhan 2. Mrs. Meena O Baddhan e) BLUE CHIP NO.5 INDUSTRIAL ESTATE, GALA NO - 4 AND 6, Ground Floor, VALIV Road, Palghar (Survey Number: 234,236,237; Plot Number: 14,15,16,17; Survey Number: 86; HISSA NUMBER: 6/1,6/2; ; Survey Number: 86; HISSA NUMBER: 6/1,6/2; ;) OWNER: 1. Mr. Opindersingh Bachattarsingh Baddhan d) BLUE CHIP NO.5 INDUSTRIAL ESTATE, GALA NO-5, Ground Floor, VALIV Road, Palghar (Survey Number: 234,236,237; Plot Number: 14,15,16,17; Survey Number: 86; HISSA NUMBER: 6/1,6/2; ; Survey Number: 86; HISSA NUMBER: 6/1,6/2; ; Survey Number: 86; HISSA NUMBER: 6/1,6/2; ;) OWNER: Mrs. Meena O Baddhan. (ii) Personal Guarantee Of Mr. Sathyapalan Ayadathil Poyil, Mr. Jyothish Rajamohanam Nambiar, Mr. Opindersingh Bachattarsingh Baddhan, Mr. Gagandeep Opinder Singh Baddhan and Mrs. Meena O Baddhan.
HDFC Bank Limited	Bill Discounting	31-10-2022	200.00	8.75%	-	-	NIL	Non-Fund Based facility which will be secured against the Bill Discounting availed by the Company, if any. Primary Security:- 1) Hypothecation by way of First Charge on Stocks, Book Debts, Plant and Machinery to secure as a continuing security for the repayment of Various Facilities Rs.1924.13 Lakhs, together with the facility of Term Loan of Rs.3750 Lakhs, the overall secured facilities now stands up to Rs.5674.13 Lakhs along with all interest, charges, expenses, and other moneys due and payable by the Company to the Bank.
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)	2) Simple Mortgage of its immovable property situated at Poman, Vasai, Palghar, as security for repayment of the credit facility of Rs.3750 Lakhs with all interest, additional interest, costs, expenses, charges, commissions and all other moneys payable to the Mortgagee Bank. Collateral Security:- Collateral Security:- Personal Guarantee Of Mr. Sathyapalan Ayadathil Poyil, Mr. Jyothish Rajamohanam Nambiar, Mr. Opindersingh Bachattarsingh



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

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NOTES FORMING PART OF FINANCIAL STATEMENTS

13(C) TERMS OF LONG TERM BORROWINGS:

(Rs. In Lakhs)

Name of Lender	Nature of Borrowing	Date of letter of sanction	Amount sanctioned	Rate of Interest	Amount Outstanding as on March 31, 2026	Amount Outstanding as on March 31, 2025	Tenure/ Repayment Schedule	Terms and Nature of Security
HDFC Bank Limited [Closed]	Term Loan for Vehicle from bank	29-09-2020	17.34	8.50%	-	2.42	60 Equal Monthly Instalments	The Company hypothecates to and charges in favour of the Bank by way of first and exclusive charge of the Vehicle described Loan Agreement as security for the repayment / payment by the company of the loan granted or to be granted to the Company by the Bank together with all fees, interest, costs and expenses incurred / to be incurred by the Bank and all other monies payable or to become payable by the Company to the Bank.
HDFC Bank Limited	Term Loan for Vehicle from bank	14-07-2022	19.00	8.20%	5.46	9.45	60 Equal Monthly Instalments	
HDFC Bank Limited	Term Loan for Vehicle from bank	27-07-2022	19.84	8.25%	6.07	10.20	60 Equal Monthly Instalments	
HDFC Bank Limited [Closed]	Term Loan for Vehicle from bank	24-06-2020	35.00	8.25%	-	2.79	60 Equal Monthly Instalments	
HDFC Bank Limited [Closed]	Term Loan for Vehicle from bank	29-06-2022	9.35	9.50%	-	4.83	60 Equal Monthly Instalments	
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	8.90%	-	19.75	60 Equal Monthly Instalments	



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

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NOTES FORMING PART OF FINANCIAL STATEMENTS

L3(C) TERMS OF LONG TERM BORROWINGS:

(Rs. In Lakhs)

Name of Lender	Nature of Borrowing	Date of letter of sanction	Amount sanctioned	Rate of Interest	Amount Outstanding as on March 31, 2026	Amount Outstanding as on March 31, 2025	Tenure/ Repayment Schedule	Terms and Nature of Security
Opinder Singh Bachattarsingh Baddhan	Loan from directors (Loan from related party)	04-04-2023	500.00	8.00%	-	246.55	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.
Jyotiash Rajamohanu Nambiar		04-04-2023	150.00	0.00%	-	2.69	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.
Sadiyapalan Ayidathil Poyil		04-04-2023	150.00	0.00%	-	24.56	8 years	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.
Gagandeep Opinder Singh Baddhan		04-04-2023	100.00	0.00%	-	2.32	8 years	iii. The Company shall repay the outstanding Loan amount within a period of two (2) years from the date of receipt of fund.
Meena O Baddhan		04-04-2023	100.00	0.00%	-	0.15	8 years	



1.3(D) TERMS OF SHORT TERM BORROWINGS:



OM GALAXY LIMITED. (EKA. OM GALAXY PRECISION MOULD CRAFTS PVT LTD & OM GALAXY PRIVATE LIMITED)						
CIN: U3327MH2008PLC187382						
NOTES FORMING PART OF FINANCIAL STATEMENTS						
I.7 (A). Trade Payables Ageing Schedule						
Particulars	Not Due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	441.71	1,110.09	-	-	-	1,551.80
(ii) Others	517.15	324.30	-	-	-	841.45
(iii) Disputed - MSME	-	-	-	-	-	-
(iii) Disputed - Others	-	-	-	-	-	-
Total (As at March 31 2026)	958.86	1,434.39	-	-	-	2,393.25
(i) MSME	453.40	1,107.43	-	-	-	1,560.83
(ii) Others	250.07	207.77	-	-	-	457.84
(iii) Disputed - MSME	-	-	-	-	-	-
(iii) Disputed - Others	-	-	-	-	-	-
Total (As at March 31 2025)	703.47	1,315.21	-	-	-	2,018.67

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



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NOTES FORMING PART OF FINANCIAL STATEMENTS

Note no: I.10

FOR THE YEAR ENDED 31st MARCH 2026

(Rs. In Lakhs)

Particulars		GROSS BLOCK				DEPRECIATION / AMORTISATION				NET BLOCK			
		As on 01.04.2025	Prior Period Adjustment	Additions	Disposals	As on 31.03.2026	As on 01.04.2025	Prior Period Adjustment	For The Year	Adjustment	As on 31.03.2026	As on 31.03.2025	
Property Plant & Equipments													
Land	690.84			-	690.84	-		-	-	-	690.84	690.84	
Factories and Buildings	201.51		26.07	-	227.58	38.82	26.42	13.69	-	78.92	148.65	162.69	
Vehicles	205.07	2.96	7.22	-	215.25	165.71	1.57	13.77	-	181.05	34.21	39.37	
Plant & Machinery	4,733.97	11.22	1,494.65	9.20	6,230.65	2,404.08	11.05	451.05	3.78	2,862.40	3,368.25	2,329.89	
Office Equipments	73.95	(0.52)	18.53	-	91.96	50.75	5.66	10.09	-	66.50	25.46	23.20	
Computers & Servers	57.71	(3.22)	20.31	-	74.80	49.28	(4.16)	13.97	-	59.09	15.71	8.43	
Furniture & Fixtures	79.36	(3.97)	30.53	-	105.92	49.69	(2.52)	9.99	-	57.16	48.76	29.67	
Mould & Dies	808.39		756.61	-	1,565.00	4.15	(1.17)	93.38	-	96.37	1,468.63	804.24	
Subtotal	6,550.79	6.47	2,353.93	9.20	9,201.99	2,762.46	36.86	605.94	3.78	3,401.49	5,800.50	4,088.33	
Intangible Assets													
Softwares	157.48	(8.41)	37.88	-	186.94	108.50	(5.45)	29.45	-	132.50	54.44	48.98	
Subtotal	157.48	(8.41)	37.88	-	186.94	108.50	(5.45)	29.45	-	132.50	54.44	48.98	
Total	7,008.27	(1.94)	2,391.80	9.20	9,388.93	2,870.96	31.41	635.39	3.78	3,533.99	5,854.94	4,137.31	



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NOTES FORMING PART OF FINANCIAL STATEMENTS

Note no: 1.10

FOR THE YEAR ENDED 31st MARCH 2025

Particulars	GROSS BLOCK			DEPRECIATION / AMORTISATION			NET BLOCK	
	As on 01.04.2024	Additions	Disposals	As on 01.04.2024	For The Year	Adjustment	As on 31.03.2025	As on 31.03.2024
Property Plant & Equipments								
Land	690.84	-	-	-	-	-	690.84	690.84
Factories and Buildings	140.00	61.51	-	28.20	10.62	-	162.60	111.80
Vehicles	203.79	1.28	-	148.07	17.64	-	39.37	55.72
Plant & Machinery	4,396.32	391.19	53.54	2,040.70	404.54	41.16	2,329.89	2,355.62
Office Equipments	64.17	9.78	-	35.93	14.81	-	23.20	28.23
Computers & Servers	48.20	9.51	-	46.63	8.65	-	8.45	7.57
Furniture & Fixtures	72.71	6.65	-	40.95	8.73	-	29.67	31.76
Mould & Dies	-	808.39	-	-	4.15	-	804.24	-
Subtotal	5,616.03	1,288.30	53.54	2,334.49	469.14	41.16	4,088.33	3,281.55
Intangible Assets								
Softwares	128.81	28.67	-	89.11	19.39	-	48.98	39.70
Subtotal	128.81	28.67	-	89.11	19.39	-	48.98	39.70
Total	5,744.84	1,316.97	53.54	2,423.60	488.53	41.16	4,137.31	3,321.24



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

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NOTES FORMING PART OF FINANCIAL STATEMENTS

(Rs. In Lakhs)

1.10 : 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	60.12	-	-	-	60.12	-
Add: Addition during the year	1,230.59	60.12	294.88	-	1,525.47	60.12
Less: Capitalised during the year	-	-	-	-	-	-
Closing Balance	1,290.71	60.12	294.88	-	1,585.59	60.12

(Rs. In Lakhs)

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	
	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	As at 31st March 2026	As at 31st March 2025	As at 31st March 2026	As at 31st March 2025
Projects in progress:										
Plant & Machinery	294.88	-	-	-	-	-	-	-	294.88	-
Factory Building	1,230.59	60.12	-	60.12	-	-	-	-	1,290.71	60.12
	1,525.47	60.12	-	60.12	-	-	-	-	1,585.59	60.12
Projects temporarily suspended										
	-	-	-	-	-	-	-	-	-	-
Total	1,525.47	60.12	-	60.12	-	-	-	-	1,585.59	60.12

(Rs. In Lakhs)

Capital WIP 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)

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NOTES FORMING PART OF FINANCIAL STATEMENTS

(Rs. In Lakhs)

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	60.12	-	60.12	-
Less: Capitalised during the year	-	-	-	-
Closing Balance	60.12	-	60.12	-

(Rs. In Lakhs)

Capital WIP Ageing Schedule as on 31st March 2025

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Projects in progress:					
Factory Building	60.12	-	-	-	60.12
Projects temporarily suspended					
	-	-	-	-	-
Total	60.12	-	-	-	60.12

(Rs. In Lakhs)

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 PVT LTD)
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NOTES FORMING PART OF FINANCIAL STATEMENTS

(Rs. In Lakhs)

PARTICULARS	As at 31st March 2026	As at 31st March 2025
I.11 : Non-Current Investments		
Investment in Unquoted Equity shares	-	-
Investment in Related Parties		
Investment in Subsidiaries at Cost:		
Infuse HRS Private Limited [37,500 Equity Shares]	3.65	3.65
Om Galaxy Auto Private Limited [3,75,000 Equity Shares]	153.85	153.85
Total (Non-Current Investments)	157.50	157.50
I.12 : Other Non-Current Assets		
Security Deposits	37.77	46.71
Advance Paid for Capital Goods	55.83	261.91
Fixed Deposits	162.06	119.96
Total (Other Non-Current Assets)	255.66	428.59
Note I.12 (A): The Fixed Deposits are lien marked against Long Term Borrowings.		
I.13 : Inventories		
Raw Materials	424.05	576.77
Work in Progress	1,818.54	1,633.69
Finished Goods	703.97	789.78
Total (Inventories)	2,946.56	3,000.24
Note: There is no Stock in Transit as on the Balance sheet date.		
I.14 : Trade Receivables		
Considered Good		
Undisputed trade receivables	2,365.43	3,336.30
Disputed trade receivables	-	-
Considered doubtful		
Undisputed trade receivables	-	-
Disputed trade receivables	-	-
Others	-	-
	2,365.43	3,336.30
Less : Provision for Doubtful Debts		-
Total (Trade Receivables)	2,365.43	3,336.30
Trade Receivable Ageing is attached as Note I.14 (A). Refer Note No-II.16 For Dues & Loan From Directors & Other Related Party		



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

(Rs. In Lakhs)

PARTICULARS	As at 31st March 2026	As at 31st March 2025
I.15 : Cash and Bank Balances		
(i) Cash and Cash Equivalents		
(a) Cash-in-hand	6.50	9.38
(b) Balances with Bank		
In Current accounts	15.83	0.11
(c) Fixed Deposits with Original Maturity less than 3 months	-	-
Sub-Total (i)	22.33	9.49
(ii) Other Bank Balances		
(a) Fixed Deposits with Original Maturity more than 3 months	440.97	445.69
Total (Cash and Bank Balances)	463.30	455.18
Note I.15 (A): The Fixed Deposits are lien marked against Over draft Facilities classified under Short Term Borrowings.		
I.16 : Short-Term Loans and Advances		
Advance Paid to Suppliers	132.84	258.68
Advances Given to Staff	98.14	61.31
Other Unsecured Loans and Advances		
Loans and Advances given to Related Parties	47.50	47.50
Total (Short-Term Loans and Advances)	278.48	367.48
I.17 :Other Current Assets		
Prepaid Expenses	15.15	-
Accrued FD Interest	68.37	45.00
IPO Related Expenses	108.21	-
Total (Other Current Assets)	191.73	45.00



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

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NOTES FORMING PART OF FINANCIAL STATEMENTS

1.14 (A): Trade Receivable Ageing

Particulars	Outstanding for following periods from due date of payment*						TOTAL
	Not Due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables- considered good	909.06	451.28	151.73	7.10	846.26	-	2,365.43
(ii) Undisputed Trade receivables- considered doubtful	-	-	-	-	-	-	-
(iii) Disputed Trade receivables- considered good	-	-	-	-	-	-	-
(iv) Disputed Trade receivables- considered doubtful	-	-	-	-	-	-	-
Total (As at March 31 2026)	909.06	451.28	151.73	7.10	846.26	-	2,365.43
(i) Undisputed Trade receivables- considered good	1,996.48	250.53	6.57	1,082.79	-	-	3,336.36
(ii) Undisputed Trade receivables- considered doubtful	-	-	-	-	-	-	-
(iii) Disputed Trade receivables- considered good	-	-	-	-	-	-	-
(iv) Disputed Trade receivables- considered doubtful	-	-	-	-	-	-	-
Total (As at March 31 2025)	1,996.48	250.53	6.57	1,082.79	-	-	3,336.36

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)

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NOTES FORMING PART OF FINANCIAL STATEMENTS

(Rs. In Lakhs)

PARTICULARS	For the year ended 31st March 2026	For the year ended 31st March 2025
II.1 : Revenue From Operations		
<u>A. Sale of Products:</u>		
Domestic sales	8,885.10	7,209.45
Export sales	632.55	1,152.04
<u>B. Sale of Services</u>	391.36	138.14
Total (Revenue From Operations)	9,909.01	8,499.63
II.2 : Other Income		
<u>Interest on:</u>		
IT Refund	-	-
Rent Income	3.60	-
Foreign Exchange Gain	7.42	-
Sundry Balances Written Back	29.96	2.97
Profit / (Loss) on Sale of Fixed assets	2.28	32.62
Other Income	22.82	26.75
Total (Other Income)	66.08	62.34
II.3 :Cost Of Materials Consumed		
Opening Stock	576.77	474.35
Add: Purchases	3,567.71	3,790.77
Add: Other Direct Costs	-	-
	4,144.48	4,265.13
Less: Closing Stock	(424.05)	(576.77)
Total (Cost Of Materials Consumed)	3,720.43	3,688.36
II.4 : Changes in inventories of Finished Goods and Work-In-Progress		
Opening Stock of Finished Goods	789.78	652.84
Opening Stock of work-in-progress	1,633.69	1,221.77
Closing Stock of Finished Goods	(703.97)	(789.78)
Closing Stock of work-in-progress	(1,818.54)	(1,633.69)
Changes in Inventories	(99.04)	(548.86)
II.5 : Employee Benefits Expense		
Salaries and Wages-Indirect	335.93	27.92
Salary & Wages - Direct	1,440.47	1,301.71
Leave Salary	33.94	-
Contribution to Provident and Other Funds	24.40	23.42
Staff Welfare Expenses	37.29	35.14
Directors' Remuneration	256.37	217.43
Gratuity Expenses	52.39	96.58
Total (Employee Benefits Expense)	2,180.79	1,702.20
II.6 (A):Finance Costs		
Interest on borrowing Cost (Net of Capitalisation as per AS 16)	151.14	143.30
Interest on Late Payment of Statutory Dues	1.62	3.04
Bank Charges	64.59	12.80
Total (Finance Costs)	217.35	159.14



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CIN: U33127MH2008PLC187382

NOTES FORMING PART OF FINANCIAL STATEMENTS

(Rs. In Lakhs)

PARTICULARS	For the year ended 31st March 2026	For the year ended 31st March 2025
II.6 (B): Finance Incomes		
<u>Interest income on:*</u>		
Fixed Deposits with bank	23.36	35.25
On Staff Loan	9.19	3.74
Total (Finance Income)	32.55	38.98
*Interest Income excludes interest on Income Tax Refunds.		
II.7 : Other Expenses		
<u>Manufacturing Expenses</u>		
Factory Rent	93.29	86.51
Electricity Expenses	271.03	166.06
Labour Charges	433.25	461.01
Factory Expenses	34.46	24.67
Factory Licenses Fees	-	0.10
Loading and unloading expenses	7.13	16.27
	839.16	754.62
<u>Establishment Expenses</u>		
Audit Fees [Refer Note II.19 (H)]	10.00	2.50
Bad Debts written off	1.13	15.13
Insurance Expenses	5.56	8.17
Communication expenses	4.36	3.38
CSR expenses	23.00	33.00
Donation expenses	6.51	3.92
Travelling Expenses	218.16	125.89
Legal & Professional Charges	83.88	45.29
Software Expenses	14.85	5.17
Office Expenses	5.80	0.80
Courier Charges	25.96	14.11
Foreign Exchange Loss	4.39	15.53
Membership & Subscription	0.89	0.23
Printing & Stationery	16.18	10.47
Rates & Taxes	4.09	7.41
Repair & Maintenance	36.17	23.64
ROC Fees	0.25	0.84
Design Charges	25.31	34.83
Miscellaneous Expenses	28.89	20.52
	515.38	370.84
<u>Selling Expenses</u>		
Commission Paid	5.00	5.51
Foreign Exhibition Expenses	50.37	32.39
Advertising & Public Relationship Expenses	4.55	0.66
Business Promotion	52.63	76.44
Sales and Distribution	0.02	-
	112.57	115.00
Total (Other Expenses)	1,467.11	1,240.46



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NOTES FORMING PART OF FINANCIAL STATEMENTS

(Rs. In Lakhs)

II.8 : Capitalization of Borrowing Costs:

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

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

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

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

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

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

a) Operating Lease

(Rs. In Lakhs)

Particulars	31st March 2026	31st March 2025
The lease rental payable in future for operating leases are as under:		
Lease rentals payable :-		
Not later than one year	104.33	104.33
Later than one year and not later than five years	138.08	138.08
Later than five years		
Total	242.41	242.41

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
Obligation at beginning of the year	84.65	60.44
Current service cost	17.66	14.51
Interest Cost	5.59	4.35
Actuarial (gain) / loss	13.20	11.09
Past service cost	15.94	-
Benefits paid	(50.90)	(5.74)
Obligations as at the reporting date	86.14	84.65
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	86.14	84.65
Liabilities/(Assets) recognized in the Balance Sheet	86.14	84.65

(Rs. In Lakhs)

Cost for the year	31st March 2026	31st March 2025
Current service cost	17.66	14.51
Interest Cost	5.59	4.35
Past Service Cost	15.94	-
Actuarial (gain) / loss	13.20	11.09
Net Cost recognised in the Statement of Profit and Loss	52.39	29.95
Assumptions used to determine the benefit obligation:		6.60%
Retirement Age		
Discount Rate		
Attrition Rate	15.00%	15.00%
Mortality Rate	NA	NA
Expected rate of increase in salary	5.50%	5.50%

(Source: Based on Employee data provided & Actuarial valuation report issued by Infina Actuarial Services. Previous period's comparative figures have been reclassified after giving prior period effect)



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

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(Rs. In Lakhs)

Entities owned/controlled by Key Management Personnel and their relatives

Neo Venture

Galaxy Mould and Tools

OM Enterprises

Proprietorship of Sathyapalan Ayadathil Poyil

HUF of Jyothish Rajamohanan Nambiar

Proprietorship of Opindersingh Bachattarsingh Baddhan

The Company has entered into following related parties transactions:

(Rs. In Lakhs)

Particulars	For the Year ended 31st March 2026	For the Year Ended 31st March 2025
Director Remuneration		
Opindersingh Bachattarsingh Baddhan	100.10	91.00
Jyothish Rajamohanan Nambiar	71.50	65.00
Sathyapalan Ayadathil Poyil	71.50	65.00
Gagandeep Opinder Singh Baddhan*	64.35	29.25
Umesh Ramkumar Pareek	0.45	-
Bhavin Deepak Bhuta	0.45	-
Dinesh Kumar Sharma	0.45	-
Bhakti Chirag Bagadia	0.45	-
Total Remuneration	309.26	250.25
Salary Expenses		
Gagandeep Opinder Singh Baddhan*	-	29.25
Dipti Ganesh Choudhary	8.55	-
Priya Ashwini Gupta	2.25	-
Interest on Unsecured Loan		
Opindersingh Bachattarsingh Baddhan	12.26	27.57
Sale of Goods / Services		
OM Enterprises	-	2.88
Infuse HRS Pvt.Ltd.	-	-
Purchase		
Infuse HRS Pvt.Ltd.	154.48	176.11
Rent Expense		
Opindersingh Bachattarsingh Baddhan	40.12	32.70
Meena O Baddhan	17.90	13.20
Rent Income		
OMG Auto Mould Private Limited	3.60	2.40
Labour Charges		
Om Enterprises	58.31	105.43
Other Expenses		
Bhavin Deepak Bhuta (Sales Promotion)	19.61	-
Monika Kaur Gagandeep Singh Baddhan(Sales Promotion)	7.80	1.95
Om Auto Mould Private Limited (Reimbursement)	6.35	-
Fixed Assets Purchase		
Om Enterprises	42.17	-
Neo Venture	9.35	-
Sale of Property, Plant & Equipments		
Infuse HRS Pvt.Ltd.	-	32.00



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(Rs. In Lakhs)

Unsecured Loan Repaid		
Opindersingh Bachattarsingh Baddhan	276.55	220.64
Jyothish Rajamohanam Nambiar	1.69	-
Sathyapalan Ayadathil Poyil	24.56	7.50
Gagandeep Opinder Singh Baddhan*	2.32	-
Meena O Baddhan	0.15	-
Unsecured Loan Taken		
Opindersingh Bachattarsingh Baddhan	29.00	-
Jyothish Rajamohanam Nambiar	-	-
Gagandeep Opinder Singh Baddhan*	-	0.13
Meena O Baddhan	-	-

*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	As at 31st March 2026	As at 31st March 2025
Unsecured Loan		
Opindersingh Bachattarsingh Baddhan	-	249.55
Jyothish Rajamohanam Nambiar	-	2.69
Sathyapalan Ayadathil Poyil	-	24.56
Gagandeep Opinder Singh Baddhan*	-	2.32
Meena O Baddhan	-	0.15
Directors Remuneration Payable		
Opindersingh Bachattarsingh Baddhan	5.17	4.78
Jyothish Rajamohanam Nambiar	3.80	4.88
Sathyapalan Ayadathil Poyil	3.80	2.95
Gagandeep Opinder Singh Baddhan*	3.46	2.44
Umesh Ramkumar Pareek	0.45	-
Bhavin Deepak Bhuta	0.45	-
Dinesh Kumar Sharma	0.45	-
Bhakti Chirag Bagadia	0.45	-
Advance Given To Creditors		
Om Enterprises	-	130.92
Neo Venture	-	22.61
Galaxy Mould and Tools	-	12.75
Creditors		
Infuse HRS Private Limited	95.05	34.39
Omg Auto Mould Private Limited	17.60	11.25
Security Deposit (Liability)		
Omg Auto Mould Private Limited	5.00	-
Non Current Investment		
Infuse HRS Private Limited	3.65	3.65
Omg Auto Mould Private Limited	153.85	153.85
Loans & Advances (Asset)		
Infuse HRS Private Limited	47.50	47.50



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(Rs. In Lakhs)

II.17 : Corporate Social Responsibility On Consolidated Basis

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

(Rs. In Lakhs)

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

Details related to spent / unspent obligations

(Rs. In Lakhs)

PARTICULARS	For the Year ended 31st March 2026	For the Year ended 31st March 2025
i) Contribution to Public Trust	23.00	33.00
ii) Contribution to Charitable Trust	-	-
iii) Direct Spending by the Company	-	-
iii) Unspent amount in relation to:	-	-
Ongoing project - Spent	-	-
Ongoing project - Unspent	-	-
Other than ongoing project	-	-

Details of ongoing project and other than ongoing project

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

(Rs. In Lakhs)

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



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(Rs. In Lakhs)

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	0.18	16.26
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

II.19 : Statement of Supplementary Information

(Rs. In Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
A. CIF Value Of Imports		
Raw Material	55.22	7.80
Stores & Spares	-	-
Capital Goods	11.95	1.43
B. Earnings In Foreign Currency		
Export of Goods / Services	632.55	1,152.04
C. Expenditure In Foreign Currency		
Travelling Expenses	16.72	130.73
Exhibition Expense	10.34	-
D. Raw Material Consumption	3,720.43	3,688.36
E. Stocks		
<u>Raw Material</u>		
Value	424.05	576.77
<u>Work In Progress</u>		
Value	1,818.54	1,633.69
<u>Finished Goods</u>		
Value	703.97	789.78
F. Value Of Raw Material Consumption		
Imported		
<u>Raw Material</u>		
Value	55.22	7.80
Percentage of total consumption	1.48%	0.21%
Indigenous		
<u>Raw Material</u>		
Value	3,665.21	3,680.56
Percentage of total consumption	98.52%	99.79%
G. Sales:		
Manufacturing	9,517.65	8,361.49
Services	391.36	138.14
H. Auditors Remuneration:		
- Statutory Audit fees	8.50	2.50
- Tax Audit fees	1.50	-



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.



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(Rs. In Lakhs)

II.21 : Contingent liabilities

The details of Contingent Liabilities are as follows:

Particulars	As at 31st March 2026	As at 31st March 2025
Corporate Guarantee issued by the Company in favor of SIDBI and Bajaj Finance for credit facilities availed by subsidiary company - OMG Auto Mould Pvt Ltd	1,391.11	888.55
Unrecognized Past Service Cost as per the actuarial report in lines with AS-15 Employee Benefits	14.35	-

II.22 : Capital Commitments

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

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

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

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

II.24: Segment Reporting:

The Company 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.

II.25: Prior Period Items (Net):

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

Particulars	For the year ended March 31, 2026 (₹ in Lakhs)
(A) Prior Period Expenses / (Incomes):	
Foreign Exchange (Gains) / Losses	6.01
Depreciation / Fixed Assets	33.36
Accrued Interest on Borrowings	4.53
Prior Income Tax & Deferred Tax Effect	78.41
Provision / (Reversal) of Provision on Gratuity	(6.18)
Total Prior Period Expenses / (Incomes) (A)	116.13

Appropriate regrouping has been made in financial 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 the current year's audited financial statement of the company, prepared in accordance with schedule III of the Companies Act, 2013 (as amended).

As per our report attached herewith
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 BHOGJA SHETTY

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

Opindersingh
Bachattarsingh Baddhan

Managing Director
DIN: 02258211
Thane
14th August 2026

Jyothish
Rajamohanam
Nambiar

Director
DIN: 02312672
Thane
14th August 2026

Dipti Umesh
Choudhary

CFO
PAN: *****5079G
Thane
14th August 2026

Priya Ashwini Gupta

Company Secretary
Mem No: A56534
Thane
14th August 2026



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NOTES FORMING PART OF FINANCIAL STATEMENTS

Annexure to II.23(A) - Summary of Stock Statement submitted to bank viz-a-viz Unaudited Books of Accounts for FY 2025-26

(Rs. In Lakhs)

(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%	



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(Rs. In Lakhs)

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

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

Ratio*	As at 31st March 2026	As at 31st March 2025	Variance	Reason (If variation is more than 25%)
(a) Current Ratio	1.28	1.57	-18.33%	NA
(b) Debt-Equity Ratio	0.41	0.31	32.43%	On account of new loan availed during the year.
(c) Debt Service Coverage Ratio	2.34	2.92	-20.02%	NA
(d) Return on Equity Ratio	18.78%	25.44%	-26.18%	On account of Prior Period Expenses.
(e) Inventory Turnover Ratio	1.22	1.17	3.76%	NA
(f) Trade Receivables Turnover Ratio	3.48	2.50	38.76%	Improved due to increase in Turnover & better recovery from Debtors.
(g) Trade Payables Turnover Ratio	2.27	2.65	-14.25%	NA
(h) Net Capital Turnover Ratio	4.96	3.57	38.88%	Due to decrease in Working Capital at the end of the year.
(i) Net Profit Ratio	13.04%	16.63%	-21.60%	NA
(j) Return on Capital Employed	19.58%	24.15%	-18.91%	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 (-) 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 and 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 - Intangible Assets - Deferred Expenses - IPO Expenses)+ Total Borrowings + Deferred Tax Liabilities

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



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CIN: U33127MH2008PLC187382
NOTES FORMING PART OF FINANCIAL STATEMENTS

Annexure to II.23(A) - Summary of Stock Statement submitted to bank viz-a-viz Unaudited Books of Accounts for FY 2025-26

(Rs. In Lakhs)

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

Reconciliation of Trade Payables

Quarters	As per Books of accounts	As per		%	Remarks
		Stock Statement	Difference		
Q1	1,949.25	1,869.24	(80.02)	-4.28%	Minor Difference within 10%
Q2	1,933.61	1,925.65	(7.96)	-0.41%	
Q3	3,308.61	3,604.75	296.14	8.22%	Higher Creditors submitted to Bank since net-off advances to creditors was not done.
Q4	2,393.11	2,807.14	414.02	14.75%	



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

CIN: U33127MH2008PLC187382

NOTES FORMING PART OF

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	9,429.96	8,499.63	479.05	-	9,909.01	8,499.63
Inter-Segment Sales	-	-	-	-	-	-
Total Revenue	9,429.96	8,499.63	479.05	-	9,909.01	8,499.63
Results						
Earnings before interest, tax, depreciation and amortisation (EBITDA)	2,776.26	2,479.81	(70.46)	-	2,705.80	2,479.81
Depreciation and Amortisation Expense	506.93	486.70	128.46	1.83	635.39	488.53
Unallocated corporate expenses	-	-	-	-	-	-
Operating Profits (EBIT)	2,269.32	1,993.11	(198.91)	(1.83)	2,070.41	1,991.28
Finance Cost	195.62	159.14	21.74	-	217.35	159.14
Finance Income	(32.55)	(38.98)	-	-	(32.55)	(38.98)
Income Taxes	532.83	457.88	(55.53)	(0.46)	477.30	457.42
Prior Period Expenses	116.13	-	-	-	116.13	-
Profit from ordinary activities	1,457.30	1,415.07	(165.12)	(1.37)	1,292.18	1,413.70
Extraordinary Income / Loss	-	-	-	-	-	-
Net Profit for the Year	1,457.30	1,415.07	(165.12)	(1.37)	1,292.18	1,658.52
Assets:						
Segment Assets	11,826.11	10,999.84	2,273.08	987.88	14,099.19	11,987.72
Unallocated assets	-	-	-	-	-	-
Total Assets	11,826.11	10,999.84	2,273.08	987.88	14,099.19	11,987.72
Liabilities:						
Segment liabilities	5,877.20	4,954.50	633.90	749.80	6,511.11	5,704.31
Unallocable corporate liabilities	-	-	-	-	-	-
Total Liabilities	5,877.20	4,954.50	633.90	749.80	6,511.11	5,704.31
Capital expenditure	2,192.10	568.71	1,725.17	808.39	3,917.27	1,377.09
Non cash expenses other than depreciation	-	-	-	-	-	-

