OM METALLOGIC LIMITED

FINANCIAL STATEMENT

FINANCIAL YEAR: 2025– 2026

(01-04-2025 TO 31-03-2026)

FROM

N. K. MITTAL & ASSOCIATES

CHARTERED ACCOUNTANTS

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N. K. MITTAL & ASSOCIATES
CHARTERED ACCOUNTANTS

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CA (Dr.) N. K. Mittal M.Com., FCA, L.L.B., e-M.B.A., Ph.D. **CA Ankush Mittal** B.Com., FCA, ACS, Grad CWA, L.L.B.

INDEPENDENT AUDITOR'S REPORT

To the Members of
OM Metallogic Limited
(Formerly known as Om Metallogic Private Limited)

Report on the Audit of the Financial Statements

Opinion:

We have audited the Financial Statements of Om Metallogic Limited (Formerly known as OM Metallogic Private Limited) ("the Company"), which comprise the balance sheet as at 31st March 2026, and the statement of profit and loss, and statement of cash flows for the year then 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, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31st, 2026, and its Profit, and its cash flows for the year ended on that date.

Basis for Opinion:

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

N. K. Mittal & Associates MUMBAI F.R. No: 113281W Chartered Accountants

Key Audit Matters:

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to communicate in our report.

Other Information:

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, but does not include the financial statements and our auditor's report thereon.

Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the 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 in this regard.

Responsibilities of Management and those charged with Governance for the 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 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. 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.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements:

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

A further description of our responsibilities for the audit of the financial statements is included in **"Annexure A"** to this auditor's report. Such description forms integral part of this report.

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 of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, is given as per **Annexure "B".**
2. As required by Section 143(3) of the Act, 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 account 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 Cash Flow Statement dealt with by this Report are in agreement with the books of account
   d. In our opinion, the aforesaid financial statements comply with the Accounting

N. K. Mittal & Associates MUMBAI F.R. No: 113281W Chartered Accountants

Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e. 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 is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164(2) of the Act.

f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, is given as per **Annexure "C"**

g. 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, in our opinion and to the best of our information and according to the explanations given to us:

   i. The Company has disclosed the impact of pending litigations on its financial position in its financial statement. Refer Note No 37 to the financial statements.

   ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

   iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

   iv. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds 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(s) or entity(ies), including foreign entities '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;

   v. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities '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; and



vi. Based on our audit procedures, nothing has come to our notice that has caused us to believe that the representations under sub-clause (iv) and (v) contain any material mis-statements

vii. The company has not declared or paid any dividend during the year.

viii. Based on our examination which included test checks, the company has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transaction recorded in the respective software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

ix. With respect to the matter to be included in the Auditor's Report under section 197(16) of the Act. In our opinion and according to the information and 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 of the Act. The MCA has not prescribed other details under section 197(16) of the Act which are required to be commented upon by us.

N K Mittal & Associates
Chartered Accountants
Firm Registration Number: 113281W



CA (Dr.) N K Mittal
Partner
Membership No. 046785
UDIN: 26046785MIKNVJ4584

Place: Mumbai
Date: 09.06.2026

Annexure A to Independent Auditor's report:

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 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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 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 a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 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.



From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



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"Annexure B" to the Independent Auditor's Report

Referred to in paragraph 9 of the Independent Auditor's Report of even date to the members of **OM Metallogic Limited (Formerly Known as OM Metallogic Private Limited)** on the financial statement as of and for the period ended 31st March 2026.

Clause 1 – Property, Plant and Equipment

(a)(A) In our opinion and 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 maintained proper records showing full particulars, including quantitative details and situation of its Property, Plant and Equipment.

(B) The Company does not have Intangible assets, therefore this clause is not applicable

(b) The Property, Plant and Equipment have been physically verified by the management during the year in accordance with a regular programme of verification which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and the records examined by us, the Company does not own any immovable property. Accordingly, reporting under clause 3(i)(c) of the Order is not applicable.

(d) The Company has not revalued its Property, Plant and Equipment (including Right-of-Use assets, wherever applicable) or intangible assets during the year.

(e) According to the information and explanations given to us, no proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and the rules made thereunder.

Clause 2 – Inventory and Working Capital

(a) Inventories have been physically verified by the management during the year at reasonable intervals. In our opinion, the coverage and procedure of such verification are appropriate having regard to the size and nature of the business. The discrepancies noticed on such verification, if any, were not material and have been properly dealt with in the books of account.

(b) According to the information and explanations given to us, the Company has been sanctioned working capital limits in excess of ₹5 crore, in aggregate, from banks against security of current assets. The facilities are further secured by an equitable mortgage of immovable properties owned by the promoters together with their personal guarantees. Based on our examination of the records, the quarterly returns/statements submitted by the Company to the banks are in agreement with the books of account of the Company.

Clause 3 – Investments, Guarantees, Securities and Loans

According to the information and explanations given to us and on the basis of our audit procedures, the Company has granted unsecured loans/advances in the nature of loans to parties during the year. The Company has not provided guarantees or securities during the year.



(a) The aggregate amount of loans or advances in the nature of loans granted during the year and the balance outstanding at the yearend are as disclosed in the financial statements

(Rs. In lakhs)

Particulars	Advances in the nature of loans
Aggregate amount granted/ provided during the year	
- Related	0.00
- Others	1.00
Balance outstanding as at balance sheet date in respect of such cases	
- All Parties	15.13

(b) In our opinion, the terms and conditions of the loans and advances granted are, prima facie, not prejudicial to the interest of the Company.

(c) In respect of loans repayable on demand, no specific schedule for repayment of principal has been stipulated. Accordingly, the question of regularity of repayment does not arise.

(d) Certain loans aggregating to ₹15.13 lakhs were overdue for more than ninety days as at the balance sheet date.

(Rs. In lakhs)

No of Cases	Principal overdues	Interest overdues	Total overdues	Remarks, if any
06	15.13	-	15.13	Principal
Total	15.13	-	15.13	

(e) No loan or advance in the nature of loan which had fallen due during the year has been renewed or extended, nor has any fresh loan been granted to settle the overdue of existing loans.

(f) Loans aggregating to ₹15.13 lakhs are repayable on demand.

(Rs. In Lakhs)

Particulars	All Parties	Promoters	Related Party
Aggregate amount of loans/ advances in nature of Loans	-	-	-
- Repayable on demand (A)	15.13	-	-
Aggregate amounts of loans which do not specify any terms or period of repayment (B)	-	-	-
Total (A+B)	15.13	-	-
Percentage of Loans/ advances	100%	-	-

Clause 4 – Compliance with Sections 185 and 186

In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees and securities, wherever applicable.

Clause 5 – Deposits

According to the information and explanations given to us, the Company has not accepted any deposits or amounts deemed to be deposits within the meaning of Sections 73 to 76 of the Companies Act, 2013 and the rules framed thereunder. Accordingly, reporting under clause 3(v) of the Order is not applicable.

N. K. Mittal & Associates MUMBAI F.R. No: 113281W Chartered Accountants

Clause 6 – Cost Records

We have broadly reviewed the books of account maintained by the Company pursuant to the Rules prescribed by the Central Government under Section 148(1) of the Companies Act, 2013 for maintenance of cost records. Based on such review, we are of the opinion that, prima facie, the prescribed cost records have been made and maintained. However, we have not carried out a detailed examination of such records with a view to determine whether they are accurate or complete.

Clause 7 – Statutory Dues

(a) 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 regular in depositing with the appropriate authorities undisputed statutory dues including Income-tax, Goods and Services Tax, Provident Fund, Employees' State Insurance and other statutory dues applicable to it.

According to the information and explanations given to us, there were undisputed amounts payable in respect of Income-tax which were outstanding, as at March 31, 2026 amount to INR 354.60 lakhs , for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, the following statutory dues have not been deposited on account of disputes and are pending before the respective appellate authorities. The details are as disclosed in the financial statements and the statement below.

Name of Statute	Nature of Dues	Amount (INR in lakhs)	Period to which the amount relates	Remark
Goods & Services tax Acts	GST demand under dispute	1364.20	Various Period	Various Appellate/Judicial Authorities
VAT/CST Acts	VAT/CST demands under dispute	84.68	FY 2016-17	Haryana Tax Tribunal, Chandigarh
VAT/CST Acts	VAT/CST demands under dispute	55.85	FY 2015-16	Haryana Tax Tribunal, Chandigarh

Clause 8 – Unrecorded Income

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

Clause 9 – Borrowings

(a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in payment of interest thereon to any lender.

(b) The Company has not been declared a wilful defaulter by any bank, financial institution or government authority.

(c) In our opinion and according to the information and explanations given to us, the Company has not applied the term loans.

(d) On an overall examination of the financial statements, no funds raised on a short-term basis have been utilised for long-term purposes.

(e) The Company has not taken any funds from any entity or person to meet the obligations of its subsidiaries, associates or joint ventures.

(f) The Company has not raised loans during the year on the pledge of securities held in subsidiaries, associates or joint ventures.



Clause 10 – Initial Public Offer / Further Public Offer / Preferential Issue / Right Issue

(a) According to the information and explanations given to us and based on our examination of the books of account and other relevant records, during the year, the Company completed its Initial Public Offer ("IPO") comprising 25,98,400 equity shares of face value of ₹10 each at an issue price of ₹86 per equity share, aggregating to ₹2,234.62 lakhs. The equity shares of the Company were listed on the SME Platform of BSE Limited on October 07, 2025. The funds raised through the aforesaid Initial Public Offer have been fully utilised for the purposes for which they were raised. We have not noticed any material deviation in the utilisation of such funds from the objects stated in the Prospectus.

(b) As per the information and explanation given to us and based on examination of records of the company, the company has not made any preferential allotment or private placement of shares or convertible debentures and hence reporting under this clause is not applicable.

Clause 11 – Fraud

(a) Based on the audit procedures performed and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the year.

(b) No report under Section 143(12) of the Companies Act, 2013 in Form ADT-4, as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014, has been filed by us or by any other auditor during the year.

(c) According to the information and explanations given to us, no whistle-blower complaints were received by the Company during the year which required consideration while carrying out our audit.

Clause 12 – Nidhi Company

In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, the provisions of clause 3(xii) of the Companies (Auditor's Report) Order, 2020 are not applicable.

Clause 13 – Related Party Transactions

In our opinion and according to the information and explanations given to us, all transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, wherever applicable, and the necessary disclosures have been made in the Financial Statements in accordance with the requirements of the applicable Accounting Standards.

Clause 14 – Internal Audit System

(a) In our opinion, the Company has an internal audit system commensurate with its size and the nature of its business.

(b) We have considered the internal audit reports issued for the period under audit while determining the nature, timing and extent of our audit procedures.

Clause 15 – Non-cash Transactions

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions with its directors or persons connected with them during the year. Accordingly, the provisions of Section 192 of the Companies Act, 2013 are not applicable.

Clause 16 – Registration under RBI Act, 1934

(a) In our opinion and according to the information and explanations given to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

(b) Based on the information and explanations provided by the management, there is no Core Investment Company (CIC) within the Group as defined under the Core Investment Companies (Reserve Bank) Directions, 2016. Accordingly, reporting under clause 3(xvi)(d) of the Order is not applicable.

Clause 17 – Cash Losses

According to the information and explanations given to us and based on our examination of the books of account, the Company has not incurred cash losses during the current financial year or in the immediately preceding financial year.



Clause 18 – Resignation of Statutory Auditors

There has been no resignation of the statutory auditors during the year. Accordingly, reporting under clause 3(xviii) of the Companies (Auditor's Report) Order, 2020 is not applicable.

Clause 19 – Material Uncertainty in Meeting Liabilities

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 the audit evidence obtained by us, nothing has come to our attention which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that the Company is not capable of meeting its liabilities existing at the balance sheet date 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. Our reporting is based on the facts existing up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within one year from the balance sheet date will be discharged by the Company as and when they fall due.

Clause 20 – Corporate Social Responsibility

(a) As per the information and explanation given to us and based on examination of records of the company, Schedule VII to the Companies Act is not applicable to the Company.

(b) As per the information and explanation given to us and based on examination of records of the company, subsection (5) and sub-section (6) of section 135 of the Companies Act are not applicable to the Company.

Clause 21 – Qualifications or Adverse Remarks in Consolidated Financial Statements

The reporting requirements under clause 3(xxi) of the Companies (Auditor's Report) Order, 2020 are not applicable since the Company is not required to prepare Consolidated Financial Statements and does not have any subsidiaries, associates or joint ventures during the year.

For N K Mittal & Associates
Chartered Accountants
Firm Registration Number: 113281W



CA (Dr.) N K Mittal
(Partner)
Membership Number: 046785
UDIN: 26046785MIKNVJ4584

Place: Mumbai
Date : 09.06.2026

N. K. MITTAL & ASSOCIATES
CHARTERED ACCOUNTANTS

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ANNEXURE "C" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred in paragraph 2 (f) under 'Report on Other Legal and Regulatory Requirements section of our report to the Members of **OM Metallogic Limited** (formerly known as Om Metallogic Private Limited of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of subsection 3 of Section 143 of the Companies Act, 2013("the Act")

We have audited the internal financial controls over financial reporting of **OM Metallogic Limited** (the "Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management 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 (the "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 Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's 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 ICAI 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 Company's internal financial controls system over financial reporting with reference to these Standalone Financial Statements.

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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised 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 may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

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 controls over financial reporting were operating effectively as at March 31, 2026, based on the internal financial 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 ICAI.

For N K Mittal & Associates
Chartered Accountants
Firm's Registration Number: 113281W



CA (Dr.) N K Mittal
(Partner)
Membership Number: 046785
UDIN: 26046785MIKNVJ4584

Place: Mumbai
Date: 09-06-2026

OM METALLOGIC LIMITED
(Formerly Known as OM Metallogic Private Limited)
(L28113HR2011PLC044569)
BALANCE SHEET AS AT 31st MARCH 2026

(Rs. in lakhs)

	Particulars	Notes No.	*As at 31st March 2026*	*As at 31st March 2025*
A.	**I. EQUITY AND LIABILITIES**			
1	**Shareholder's Funds**			
	(a) Share Capital	2	786.23	526.39
	(b) Reserves and Surplus	3	2,932.93	652.12
	(c) Money received against share warrants		-	-
2	**Share Application money pending allotment**		-	-
3	**Non-Current Liabilities**			
	(a) Long-Term Borrowings	4	224.61	159.77
	(b) Deferred Tax Liabilities (Net)	5	-	-
	(c) Other Long Term Liabilities	6	-	-
	(d) Long Term Provisions	7	0.77	-
4	**Current Liabilities**			
	(a) Short-Term Borrowings	8	200.09	875.16
	(b) Trade Payables			
	(A) Total Outstanding dues of micro enterprises and small enterprises	9	-	-
	(B) Total Outstanding dues of creditors other than micro enterprises and small enterprises		211.45	398.54
	(c) Other Current Liabilities	10	157.62	247.26
	(d) Short-Term Provisions	11	407.97	238.54
	Total		**4,921.66**	**3,097.78**
B.	**ASSETS**			
1	**Non-Current Assets**			
	(a) Property, Plant and Equipment and Tangible Assets	12		
	(i) Property, Plant and Equipment		207.39	115.15
	(ii) Intangible Assets		-	-
	(iii) Capital Work In Progress		-	-
	(iv) Intangible Assets under Development		-	-
	(v) Fixed Assets held for sale		-	-
	(b) Non-current investments	13	-	-
	(c) Deferred tax assets (net)	5	3.50	2.43
	(d) Long term loans and advances	14	4.42	0.35
	(e) Other non-current assets	15	-	-
2	**Current Assets**			
	(a) Current investments	16	-	-
	(b) Inventories	17	3,305.36	1,565.32
	(c) Trade receivables	18	1,000.01	1,310.81
	(d) Cash and cash equivalents	19	93.34	39.38
	(e) Short-term loans and advances	20	307.63	64.33
	(f) Other current assets	21	-	-
	Total		**4,921.66**	**3,097.78**

See accompanying notes forming integral part of Balance Sheet (1-42)

This is the Balance Sheet referred to in our Report of even date.

In terms of our report attached.

For N K Mittal & Associates
Chartered Accountants
Firm Registration Number: 113281W

CA (Dr.) N K Mittal
(Partner)
Membership Number: 046785

Place: Mumbai
Date: 09th June, 2026

For on behalf of board
For OM Metallogic Limited

Manish Sharma
Managing Director
DIN: 02494864

Seema Sharma
Director
DIN: 03641944

Tulsiram
Chief Financial Officer

Place: Faridabad
Date: 09th June, 2026

Prachi Gupta
Company Secretary

Place: Faridabad
Date: 09th June, 2026

OM METALLOGIC LIMITED
(Formerly Known as OM Metallogic Private Limited)
(L28113HR2011PLC044569)
STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 31st MARCH, 2026

(Rs. in Lakhs)

Sr. No	Particulars	Notes No.	*For the period ended 31st March 2026*	*For the period ended 31st March 2025*
A.	**CONTINUING OPERATIONS**			
I	Revenue from operations (Gross)	22	7,513.03	5,999.62
II	Other Income	23	50.62	41.27
III	***Total Income (I +II)***		7,563.65	6,040.89
IV	***Expenses:***			
	(a) Cost of materials consumed	24	6,333.49	5,079.44
	(b) Purchase of Stock-in-Trade	25	-	-
	(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	26	17.99	- 118.02
	(d) Employee Benefit Expenses	27	69.99	74.66
	(e) Financial Costs	28	68.48	92.15
	(f) Depreciation and Amortization Expense	29	28.99	28.51
	(g) Other Expenses	30	389.69	337.78
	Total Expenses (IV)		6,908.61	5,494.52
V	Profit/ (Loss) before exceptional and extraordinary items and tax	(III - IV)	655.04	546.37
VI	Prior Period Items		9.04	-
VII	Profit before extraordinary items and tax (V - VI)		646.00	546.37
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		646.00	546.37
X	***Tax expense:***			
	(a) Current tax expense for current year		175.58	139.86
	(b) (Less): MAT credit (where applicable)		-	-
	(c) Current tax expense relating to prior years		-	-
	(d) Net current tax expense		-	-
	(e) Deferred tax liabilities(Assets)		- 1.07	- 4.32
XI	Profit(Loss) from the perid from continuing operations	(IX-X)	471.48	410.83
B.	**DISCONTINUING OPERATIONS**			
XII	(a) Profit/(Loss) from discontinuing operations (before Tax)		-	-
	(b) Gain / (Loss) on disposal of assets / settlement of liabilities attributable to the discontinuing operations			-
	(c) Tax expense of discounting operations		-	
	-On ordinary activities attributable to the discontinuing operations		-	-
	-On gain / (loss) on disposal of assets / settlement of liabilities		-	-
XIII	Profit/(Loss) from Discontinuing operations(XII(a)toXII(b))		-	-
C.	**TOTAL OPERATIONS**			
XIV	Profit/(Loss) for the period (XI + XIII)		**471.48**	**410.83**
XV	Earning per equity share: (Rs.)	33		
	(1) Basic			
	(i) Continuing operations		7.24	7.80
	(ii) Total operations		7.24	7.80
	(2) Diluted			
	(i) Continuing operations		7.24	7.80
	(ii) Total operations		7.24	7.80

See accompanying notes forming integral part of Statement of Profit & Loss (1-42)

This is the Statement of Profit & Loss referred to in our Report of even date.

In terms of our report attached.

For N K Mittal & Associates
Chartered Accountants
Firm Registration Number: 113281W

CA (Dr.) N K Mittal
(Partner)
Membership Number: 046785

N. K. Mittal & Associates MUMBAI F.R. No. 113281W Chartered Accountants

For on behalf of board
For OM Metallogic Limited

Manish Sharma
Managing Director
DIN: 02494864

Seema Sharma
Director
DIN: 03641944

Tulsiram
Chief Financial Officer

Prachi Gupta
Company Secretary

Place: Mumbai
Date: 09th June, 2026

Place: Faridabad
Date: 09th June, 2026

Place: Faridabad
Date: 09th June, 2026

OM METALLOGIC LIMITED
(Formerly Known as OM Metallogic Private Limited)
(L28113HR2011PLC044569)
CASH FLOW STATEMENT FOR THE PERIOD ENDED 31st MARCH, 2026

(Rs. in Lakhs)

Particulars	As At 31st March 2026	As At 31st March 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before taxation and extraodinary items	646.00	546.37
Adjustment for:		
Depreciation	28.99	28.51
Bad Debts Written Off	-	-
Gratuity Expenses	0.93	
Interest Expenses	(67.43)	90.06
Interest Income	-	-
Operating Profit before working capital changes	608.48	664.94
Adjustment for:		
(Increase)/ Decrease in Trade Receivable	310.80	(160.18)
(Increase)/ Decrease in Other Current Assets	-	-
(Increase)/ Decrease in Inventories	(1,740.04)	(388.34)
(Increase)/ Decrease in Short Term Loan & Advance	(243.29)	(49.28)
(Increase)/ Decrease in Other Current Liabilities	(89.64)	138.35
(Increase)/ Decrease in Short Term Provisions	-	-
(Increase)/ Decrease in Long Term Provisions	-	-
(Increase)/ Decrease in Other Long Term Advances	(4.07)	
(Increase)/ Decrease in Trade Payable	(187.09)	(13.00)
(Increase)/ Decrease in Defferred Tax Liability	-	-
Cash generated from/ used in operations	(1,344.85)	192.50
Direct Taxes paid	(6.32)	(17.97)
Cash Flow before extraordinary items	(1,351.17)	174.52
Extraordinary items. If any	-	-
Net Cash from/ used in operating activities	(1,351.17)	174.52
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets (Including Capital goods)	(121.22)	(6.46)
(Increase)/ Decrease in Current Investments	-	-
(Increase)/ Decrease in Non Current Investments		
Sale of Fixed Assets (Including Capital goods)	-	
(Increase)/ Decrease in Share Capital	-	
(Increase)/ Decrease in Share Application Money	-	
(Increase)/ Decrease in Fixed Deposit	-	
Liabilities Written Back		
Interest Income	-	
Net Cash From Investing Activities	(121.22)	(6.46)
CASH FLOW FROM FINANCING ACTIVITIES		
Issue of shares	259.84	
Premium on shares	1,974.78	
Share Issue Expenses	(165.47)	
(Increase)/ Decrease in Short Term Borrowings	(675.06)	(39.60)
(Increase)/ Decrease in Long Term Borrowings	64.84	(29.64)
Interest paid	67.43	(90.06)
Net Cash From Financing Activities	1,526.35	(159.31)
Net Increase/ (Decrease) in cash and cash equivalents	53.97	8.76
Cash and cash equivalents at the beginning of the year	39.38	30.62
Cash and cash equivalents at the End of the year	**93.34**	**39.38**

In terms of our report attached.
For N K Mittal & Associates
Chartered Accountants
Firm Registration Number: 113281W

CA (Dr.) N K Mittal
(Partner)
Membership Number: 046785

Place: Mumbai
Date: 09th June, 2026

For on behalf of board
For Om Metallogic Limited

Manish Sharma
Managing Director
DIN: 02494864

Seema Sharma
Director
DIN: 03641944

Tulsiram
Chief Financial Officer

Place: Faridabad
Date: 09th June, 2026

Prachi Gupta
Company Secretary

Place: Faridabad
Date: 09th June, 2026

OM METALLOGIC LIMITED
(Formerly Know as OM Metallogic Private Limited)
(L28113HR2011PLC044569)
Summary of significant accounting policies and other explanatory information

(All amounts in ₹ except otherwise stated)

1 Company Background

OM Metallogic Limited (the 'Company') was incorporated on 14th December 2011 as a private limited company under the Companies Act, 1956. The Company is engaged in the business of Processing of Aluminium based Metal Scarp to Manufacture Aluminium Alloys in the form of Ingots. The Company has been converted into a public limited company on 26th June, 2023.

2 Summary of Significant Accounting Policies

A. Basis of preparation of financial statements

The financial statements of the Company have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP). The Company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014 (as amended) and Companies (Accounts Standards) Rules, 2016. The financial statements have been prepared on an accrual basis and under the historical cost convention.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

B. Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the management of the Company to make estimates and assumptions that affect the reported balances of assets, liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the period. Difference between the actual result and estimates are recognized in the period in which the results are known / materialized. Significant estimates used by management in the preparation of these financial statements includes estimates of the economic useful lives of property, plant and equipment.

C. Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be easily measured.

a) In case of revenue from contracts with customers, revenue is recognised as per the terms of contract. b)
In case of revenue from trading of products, revenue is recognized when all the risk and rewards are transferred to customers and invoice is raised.

Revenue earned in excess of billings done during the year are classified as unbilled revenue while billing in excess of revenue earned is classified as unearned revenue.

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

D. Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation. Cost of an asset comprises of its purchase price and direct cost attributable to bringing the asset to its present condition for its intended use and borrowing cost on qualifying assets.
Leasehold improvements are depreciated on a straight line basis over the period of lease.

Advances paid towards acquisition of property, plant and equipment, outstanding at each balance sheet date are disclosed as capital advances.

The Management estimates the useful lives of the assets as per the indicative useful life prescribed in Schedule II to the Companies Act, 2013.

Block of assets	Estimated useful lives (years)	
	By management	Per schedule II
Plant & Machinery	15	15
Office Equipment	5	5
Computers	3	3
Furniture and fixtures	10	10

E. Borrowing costs

Borrowing costs that are directly attributable to the acquisition, construction or production of an asset are capitalized as part of the cost of that asset till the date of capitalization of qualifying asset. Other borrowing costs are recognized as an expense in the period in which they are incurred.

N. K. Mittal & Associates MUMBAI F.R. No. 113281W Chartered Accountants

F. Foreign currency transactions

Transactions denominated in foreign currencies are recorded at the exchange rates closely prevailing on the date of the transaction. At the year-end, all the monetary assets and liabilities denominated in foreign currencies are restated into rupee equivalents at the year-end exchange rates. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction. All exchange differences arising on such restatements are reflected in the Statement of Profit and Loss.

G. Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

H. Employee benefits

(i) The Company contributes to the statutory provident fund of the Regional Provident Fund Commissioner, in accordance with the Employees' Provident Fund and Miscellaneous Provision Act, 1952. The plan is a defined contribution plan and contribution paid or payable is recognized as an expense in the period in which services are rendered by the employee.

(ii) Gratuity is a post employment benefit and is a defined benefit plan. The liability recognized in the Balance Sheet represents the present value of the defined benefit obligation at the Balance Sheet date less the fair value of plan assets (if any), together with adjustments for unrecognized past service costs. The Company's obligation in respect of the plan is provided for based on actuarial valuation carried out as at the Balance Sheet date by an independent actuary using the projected unit credit method. Actuarial gain or loss arising from experience adjustments and changes in actuarial assumptions are credited or charged to the Statement of Profit and Loss in the year in which such gain or loss arise.

(iii) All short term employee benefits are recorded as expenses. Short term employee benefits including salaries, non monetary benefits (such as medical care).

I. Tax expense

Tax expense comprises current tax and deferred tax at the applicable enacted or substantively enacted rates. Current tax represents the amount of income tax payable in respect of the taxable income for the reporting period. Tax liability has been computed being higher of Minimum Alternate Tax (MAT) and tax under normal provisions of Income-tax Act. MAT credit are being recognized that there is convincing evidence that the Company will pay normal tax. The excess tax paid under MAT provisions being over and above regular tax liability can be carried forward for a period of ten years from the year of recognition and is available for set off against future tax liabilities computed under regular tax provisions. Deferred tax represents the effect of timing difference between taxable income and accounting income for the reporting period that originates in one period and is capable of reversal in one or more subsequent periods. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognized only to the extent that there is virtual certainty that sufficient taxable income will be available to realize these assets. All other deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available to realize these assets.

J. Cash and cash equivalents

Cash and cash equivalents include cash in hand, demand deposits with banks, other short term highly liquid investments with original maturity of three months or less.

K. Impairment

At each Balance Sheet date, the Company reviews the carrying amounts of its assets to determine whether there is any indication of impairment based on internal or external factors. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment loss. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognized immediately as income in the Statement of Profit and Loss.



L. Leases

Leases where the Company assumes substantially all the risks and rewards of ownership are classified as finance leases. Finance leases are capitalized at the lower of the fair value of the leased assets at inception and the present value of minimum lease payments. Lease payments are apportioned between the finance charge and the outstanding liability. The finance charge is allocated to periods during the lease term at a constant periodic rate of interest on the remaining balance of the liability.

Leases where the lessor retains substantially all the risks and rewards of ownership are classified as operating leases. Lease rentals in respect of assets taken under operating leases are charged to 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.

M. Contingent liabilities

The Company creates a provision where there is a present obligation as result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is 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 a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

N. K. Mittal & Associates
MUMBAI
F.R. No: 113281W
Chartered Accountants

OM METALLOGIC LIMITED

(Formerly Known as OM Metallogic Private Limited)

(L28113HR2011PLC044569)

Notes Forming Integral Part of the Financial Statement as at 31st March, 2026 (Rs. in Lakhs)

Note : 2 SHARE CAPITAL

Sr. No	Particulars	As at 31st March 2026		As at 31st March 2025	
		Number of Shares	Amount	Number of Shares	Amount
1	**AUTHORIZED CAPITAL**			-	-
	Equity Shares of Rs. 10/- each.	87,50,000	875.00	8,75,000	87.50
	Total	87,50,000	875.00	8,75,000	87.50
2	**ISSUED & SUBSCRIBED CAPITAL**				
	Equity Shares of Rs. 10/- each.	78,62,279	786.23	52,63,879	526.39
	Total	78,62,279	786.23	52,63,879	526.39
4	**SUBSCRIBED BUT NOT FULLY PAID UP CAPITAL**				
	To the Subscribers of the Memorandum	-	-	-	-
	Total	**78,62,279**	**786.23**	**52,63,879**	**526.39**

Note : 2.1 The Reconcilation of number of shares outstanding is set out as below

Sr. No	Particulars	As at 31st March 2026		As at 31st March 2025	
		Number of Shares	Amount	Number of Shares	Amount
	Opening Balance	52,63,879	526.39	52,63,879	526.39
	Issued during the year	25,98,400	259.84	-	-
	Issued during the year other than cash		-	-	-
	Equity Shares at the end of the Year	78,62,279	786.23	52,63,879	526.39

Note : 2.2 Terms/ rights attached to equity shares

The Company has one class of equity shares having a par value of Rs. 10/- per share. Each Equity Shares carry one vote. Dividend if any will be declared in Indian Rupees. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after the distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the Shareholders.

During the year ended March 31, 2026, the Company has completed its Initial Public Offer (IPO) of 25,98,400 equity shares of face value of Rs.10/- each at an issue price of Rs. 86/- per share aggregating to Rs. 2,234.62 Lakh. The Equity Shares were listed on the SME BSE Limited on October 07, 2025.

Note : 2.3 Details of Shareholders holding more than 5% shares in the Company

Sr. No	Particulars	As at 31st March 2026		As at 31st March 2025	
		Number of Shares	%	Number of Shares	%
	Equity Shares				
1	Manish Sharma	46,46,800	59.10%	47,86,800	90.94%

Note : 2.4 Shareholding of Promoters & Promoters Group

Sr. No	Particulars	As at 31st March 2026		As at 31st March 2025	
		Number of Shares	%	Number of Shares	%
	Equity Shares				
1	Manish Sharma	46,46,800	59.10%	47,86,800	90.94%
2	Seema Sharma	12,000	0.15%	12,000	0.23%

Note : 2.5 % Change in shareholding of promoter group

		As at 31st March 2026		As at 31st March 2025	
1	Manish Sharma	46,46,800	-31.83%	47,86,800	0.00%
2	Seema Sharma	12,000	-0.08%	12,000	0.00%



OM METALLOGIC LIMITED

(Formerly Known as OM Metallogic Private Limited)

(L28113HR2011PLC044569)

Notes Forming Integral Part of the Financial Statement as at 31st March, 2026 (Rs. in Lakhs)

Note : 3 RESERVE SURPLUS

Sr. No	Particulars	As at 31st March 2026	As at 31st March 2025
(i)	**Reserve and Surplus shall be classified as:**		
a	Capital Reserve	-	-
b	Securities Premium Account		
	Balance at the beginning of the year	-	-
	Addition during the year	1,974.78	38.66
	Share Issue Expenses*	- 165.47	38.66
	Balance at the end of the year	1,809.32	-
c	Revaluation Reserve	-	-
d	General Reserve	-	-
e	Other Reserves	-	-
f	Surplus/ (Deficit) in Profit & Loss Account		
	Balance at the beginning of the year	652.13	241.29
	Add: Profit for the year	471.48	410.83
		1,123.61	652.12
	Less : Appropriations		
	Issue of Bonus Shares to shareholders	-	-
	Proposed Dividend	-	-
	Taxes	-	-
		-	-
	Balance at the end of the year	1,123.61	652.12
			-
	Total	**2,932.93**	**652.12**

(ii) Debit Balance of statement of profit & Loss shall be shown as a negative figure under the head "Surplus". Similarly, the balance of Reserve and Surplus, after adjusting negative balance of surplus, if any, shall be shown under the head "Reserve and Surplus" even if the resulting figure is in the negative.

** Refer Note No.34*

Note : 4 LONG TERM BORROWINGS.

Sr. No	Particulars	As at 31st March 2026	As at 31st March 2025
	Long Term Borrowings shall be classified as:		
a	Term Loan		
	- From Bank (Secured)	-	1.72
b	Loans From Related Party		
	Unsecured		
	- From Directors	169.50	102.94
	- From Relatives	55.10	55.10
c	Other Loans & Advances (Unsecured)	-	-
	In case of continuing default as on the balance sheet date in repayment of loans and interest.		
1	Period of Default		
2	Amount		
	Total	**224.61**	**159.77**

Unsecured Loans :

1. Received from Directors and Relatives of Director to the company, the terms and condition of repayment od principal and payment of interest are not specified. Hence, the same is considered as long-term and interest-free.

Note : 5 DEFFERED TAX LIABILITIES / ASSETS

Sr. No	Particulars	As at 31st March 2026	As at 31st March 2025
(a)	Deferred tax Liabilties	-	-
(b)	Deferred tax Assets	3.50	2.43
	Deferred Tax Liabilities / Assets (Net) **Total**	**3.50**	**2.43**

Note : 6 OTHER LONG TERM LIABILITIES

Sr. No	Particulars	As at 31st March 2026	As at 31st March 2025
	Other Long Term Liabilities shall be classified as:		
(a)	Trade Payables:		
	(i) Acceptances	-	-
	(ii) Advance to debtors	-	-
(b)	Others:	-	-
	Total	-	-



OM METALLOGIC LIMITED

(Formerly Known as OM Metallogic Private Limited)

(L28113HR2011PLC044569)

Notes Forming Integral Part of the Financial Statement as at 31st March, 2026 (Rs. in Lakhs)

Note : 7 LONG TERM PROVISIONS

Sr. No	Particulars	As at 31st March 2026	As at 31st March 2025
(a)	Provision for employee benefits: Gratuity*	0.77	-
(b)	Provision - Others:	-	-
	Total	**0.77**	**-**

** Refer Note No 36*

Note : 8 SHORT TERM BORROWINGS

Sr. No	Particulars	As at 31st March 2026	As at 31st March 2025
(a)	Loan Repayable on Demand		
	From banks		
	Cash Credit	198.37	829.13
	ECLGS	-	40.01
(b)	Other loans and advances		
	In case of continuing default as on the balance sheet date in repayment of loans and interest.		
1	Period of Default		
2	Amount	-	-
(c)	Current maturities of long-term debt	1.72	6.01
	Total	200.09	875.16

Secured Loans :

1. The company has availed Cash Credit of INR 300.00 lakhs at ROI of 9.50 % from Axis Bank against the hypothecation of stock & book debts and Equitable Mortgage of House 1774 along with personal Guarantee of Manish Sharma, Seema sharma, Satish Gaur & Ashish Gaur.

2. The company has availed Vehicle Loan of INR 21.61 lakhs at the ROI 7.55% from Axis Bank against the Hypothecation of Vehicle repayable in 61 EMI of INR 0.43 Lakhs

Note : 9 TRADE PAYABLE

Sr. No	Particulars	As at 31st March 2026	As at 31st March 2025
(a)	Micro, Small and Medium Enterprises	-	-
(b)	Others for Services*	211.45	398.54
	Total	**211.45**	**398.54**

Note : 9.1 Trade Payables aging schedule as at 31st March, 26

Particulars	Not Due	Outstanding for following periods from due date of Payments				
		Less than 1 Year	1 to 2 Years	2 to 3 Years	More than 3 Years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	-	211.45	-	-	-	211.45
(iii) Disputed Dues	-	-	-	-	-	-
(iv) Undisputed Dues	-	-	-	-	-	-

Note : 9.2 Trade Payables aging schedule as at 31st March, 2025

Particulars	Not Due	Outstanding for following periods from due date of Payments				
		Less than 1 Year	1 to 2 Years	2 to 3 Years	More than 3 Years	Total
(i) MSME	-	-		-	-	-
(ii) Others	-	398.54	-	-	-	398.54
(iii) Disputed Dues	-	-	-	-	-	-
(iv) Undisputed Dues	-	-	-	-	-	-

N. K. Mittal & Associates MUMBAI F.R. No: 113281W Chartered Accountants

OM METALLOGIC LIMITED

(Formerly Known as OM Metallogic Private Limited)

(L28113HR2011PLC044569)

Notes Forming Integral Part of the Financial Statement as at 31st March, 2026 (Rs. in Lakhs)

Note : 10 OTHER CURRENT LIABILITIES

Sr. No	Particulars	As at 31st March 2026	As at 31st March 2025
(a)	Interest accrued and due on borrowings	-	-
(b)	Other payables	-	-
	(i) Statutory remittances (Contributions to PF and ESIC, Withholding Taxes, Excise Duty, VAT, Service Tax, TDS, GST etc.)	133.02	165.46
	(ii) Payable Employee/Directors	24.60	7.97
	(iii) Trade / security deposits received	-	-
	(iv) Advances from customers	-	73.83
	(v) Others - Professional Tax	-	-
	(vi) Others -	-	-
		-	
	Total	**157.62**	**247.26**

Notes : 11 SHORT TERM PROVISIONS

Sr. No	Particulars	As at 31st March 2026	As at 31st March 2025
(a)	Provision for employee benefits:		
	(i) Provision for Gratuity*	0.16	
	(ii) Provision for compensated absences	-	-
(b)	Provision - Others:		
	(i) Provision for taxes		
	GST Payable		-
	Income tax Provision	407.80	238.54
	TDS		
	(ii) Provision - others		
	Audit Fees Payable		
	Outstanding exp payable		
	Director remuneration & Salaries Payable		
	Total	**407.97**	**238.54**

**Refer Note No 36*

N. K. Mittal & Associates
MUMBAI
F.R. No. 113281W
Chartered Accountants

OM METALLOGIC LIMITED

(Formerly Known as OM Metallogic Private Limited)

(L28113HR2011PLC044569)

Notes Forming Integral Part of the Financial Statement as at 31st March, 2026

Note : 12 PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

(Rs. In lakhs)

Sr. No	Particulars	GROSS BLOCK-COST / BOOK VALUE				DEPRECIATION / AMORTISATION				NET BLOCK	
		Value as on 01.04.2025	Additions	Disposal	Value as on 31.03.2026	Value as on 01.04.2025	Eliminated on disposal of assets	Depreciation for the year	Value as on 31.03.2026	As on 31.03.2026	As on 31.03.2025
A	**Tangible Assets**										
	Air Conditioner	1.91	-	-	1.91	1.48	-	0.10	1.57	0.33	0.43
	Plant & Machinery	155.48	111.40	-	266.88	67.11	-	21.65	88.76	178.12	88.37
	Generator	6.70		-	6.70	3.40	-	0.21	3.61	3.09	3.30
	Office Equipment	5.32	1.28	-	6.60	3.41	-	1.18	4.59	2.01	1.91
	Tools & Dies	0.31		-	0.31	0.26	-	-	0.26	0.05	0.05
	Computer	2.46		-	2.46	2.05	-	0.20	2.24	0.22	0.42
	Furniture	2.47	8.54	-	11.01	1.47	-	1.21	2.68	8.33	1.00
	Vehicles	56.45	-	-	56.45	38.92	-	4.25	43.17	13.28	17.53
	Industrial Shed	3.80	-	-	3.80	1.65	-	0.20	1.85	1.95	2.15
	SUB TOTAL (A)	234.90	121.22	-	356.12	119.75	-	28.99	148.74	207.39	115.15
B	**Intangible Assets**	-	-	-	-	-	-	-	-	-	-
	SUB TOTAL (B)	-	-	-	-	-	-	-	-	-	-

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Notes Forming Integral Part of the Financial Statement as at 31st March, 2026

(Rs in Lakhs)

Note : 13 NON CURRENT INVESTMENTS

Sr. No	Particulars	As at 31st March 2026			As at 31st March 2025		
		Quoted	Unquoted	Total	Quoted	Unquoted	Total
	Investments (At cost):	-	-	-	-	-	-
	Total (A)	-	-	-	-	-	-

Note : 14 LONG TERM LOANS AND ADVANCES

Sr. No	Particulars	As at 31st March 2026	As at 31st March 2025
(a)	Capital Advances	-	-
(b)	Security Deposit *	4.42	0.35
(c)	Loans and advances to Related party - Unsecured	-	-
(d)	Advance income tax - Unsecured, considered good	-	-
(e)	Other Loans & Advances	-	-
	Total	4.42	0.35

** Security Deposit given in the normal course of business realisable after twelve months for the reporting period.*

a) Loans and advances to promoters, Directors, KMP's and related party

Loans or Advances in the nature of loans granted to promoters, Directors, KMPs and the related parties (as defined under the Companies Act, 2013) either severally or jointly with any other person that are :

	As at 31st March 2026		As at 31st March 2025	
Type of Borrower	Outstanding Loans	% to (A)	Outstanding Loans	% to (A)
Promoters	-	-	-	-
Directors	-	-	-	-
KMPs	-	-	-	-
Related Parties	-	-	-	-
Total Loans and Advances to Promoters, Directors, KMP and Related Parties	-		-	
Total Loans and Advances in the nature of Loans & Advances (A)	4.42		0.35	

Note : 15 OTHER NON CURRENT ASSETS

Sr. No	Particulars	As at 31st March 2026	As at 31st March 2025
(a)	Long Term Trade Recievables	-	-
(b)	Fixed Deposits With Axis Bank	-	-
(c)	Others	-	-
	Total	-	-

Note :16 CURRENT INVESTMENTS

Sr. No	Particulars	As at 31st March 2026			As at 31st March 2025		
		Quoted	Unquoted	Total	Quoted	Unquoted	Total
	Current portion of long-term investments (At cost)						
	a) Investment in Shares / Mutual Fund	-	-	-	-	-	-
	b) Short Term Income Fund	-	-	-	-	-	-
	c) Fixed Deposit	-					
	Total - Current investments	-	-	-	-	-	-

Note : 17 INVENTORIES

Sr. No	Particulars	As at 31st March 2026	As at 31st March 2025
1	Raw Material	3,094.24	1,336.21
2	Work-in-Progress	123.32	158.86
3	Finished Goods	87.80	70.25
4	Stock-in-Trade	-	-
5	Stores & Spares	-	-
6	Loose Tools	-	-
	Total	3,305.36	1,565.32

Note: Details of inventory of work-in-progress

Particulars	As at 31st March 2026	As at 31st March 2025
Product Name	-	-
Product Name	-	-
Other items	-	-



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Notes Forming Integral Part of the Financial Statement as at 31st March, 2026 (Rs in Lakhs)

Note : 18 TRADE RECEIVABLE

Sr. No	Particulars	As at 31st March 2026	As at 31st March 2025
1	Receivable from Related Parties	-	-
	Secured, considered good	-	
	Unsecured, considered good	-	-
	Doubtful	-	-
	Less: Provision for doubtful advances		
2	Other trade receivables		
	Secured, considered good*		
	Unsecured, considered good	1,000.01	1,310.81
	Doubtful	-	-
	Less: Provision for doubtful advances	-	-
	Total	1,000.01	1,310.81

Note : 18.1 Trade Receivables aging schedule as at 31st March, 2026

Particulars	Unbilled (If grouped under Trade Receivables)	Not Due	Outstanding for following periods from due date of Payments					
			Less than 6 Months	6 Months to 1 Year	1 to 2 Years	2 to 3 Years	More than 3 Years	Total
(i) Undisputed Trade receivables — considered good	-	-	663.53	157.14	-	-	-	820.68
(ii) Undisputed Trade Receivables — considered doubtful	-	-	-	-	87.37	-	-	87.37
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-	91.96	91.96
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-	-	-

Note : 18.2 Trade Receivables aging schedule as at 31st March, 2025

Particulars	Unbilled (If grouped under Trade Receivables)	Not Due	Outstanding for following periods from due date of Payments					
			Less than 6 Months	6 Months to 1 Year	1 to 2 Years	2 to 3 Years	More than 3 Years	Total
(i) Undisputed Trade receivables — considered good	-	-	1,116.77	5.00	-	-	-	1,121.78
(ii) Undisputed Trade Receivables — considered doubtful	-	-	-	97.08	-	-	-	97.08
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-	91.96	91.96
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-	-	-

Note : 19 CASH AND CASH EQUIVALENT

Sr. No	Particulars	As at 31st March 2026	As at 31st March 2025
(a)	Cash in hand	91.07	38.76
	(Certified by Management)		
(b)	Balance with Bank	2.27	0.62
	Total	93.34	39.38
	Of the above, the balances that meet the definition of Cash and cash equivalents as per AS 3 Cash Flow Statements is		

Note :20 SHORT TERMS LOANS AND ADVANCES

Sr. No	Particulars	As at 31st March 2026	As at 31st March 2025
(a)	Advances paid to vendors	292.49	45.83
(b)	Loan and Advances	15.14	18.51
(C)	Loans and advances to employees	-	
(d)	Prepaid expenses	-	
(e)	Balances with government authorities Unsecured, considered good	-	
	(i) CENVAT credit receivable	-	
	(ii) VAT credit receivable	-	
	(iii) Service Tax credit receivable	-	
(f)	TDS Receivable & Advance / Self Assessment Taxes Paid	-	-
(g)	Security Deposit	-	-
	Total	307.63	64.33

Note :21 OTHER CURRENT ASSETS

Sr. No	Particulars	As at 31st March 2026	As at 31st March 2025
(a)	Unbilled revenue	-	-
(b)	Unamortised expenses		
(c)	Accrued Interest on Bank Fixed Deposits		-
(d)	Others		-
	(i) Insurance claims		
	(ii) Receivables on sale of fixed assets		
	(iii) Preliminery Expenses		-
		-	-

N. K. Mittal & Associates MUMBAI F.R. No: 113281W Chartered Accountants

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Notes Forming Part of the Financial Statements as at 31st March, 2026

(Rs. in Lakhs)

Note : 22 REVENUE FROM OPERATIONS

Sr. No	Particulars	For the period ended 31st March 2026	For the period ended 31st March 2025
1	Sale of Goods	7,513.03	5,999.62
2	Sale of Services	-	-
	Total	**7,513.03**	**5,999.62**

Note : 23 OTHER INCOME

Sr. No	Particulars	For the period ended 31st March 2026	For the period ended 31st March 2025
(a)	Rebate & Discount Received	48.78	41.27
(b)	Freight Received	1.84	-
	Total	**50.62**	**41.27**

Note : 24 COST OF MATERIAL CONSUMED

Sr. No	Particulars	For the period ended 31st March 2026	For the period ended 31st March 2025
	Opening stock	1,336.21	1,065.90
	Add: Purchases	8091.51	5349.76
		9,427.73	6,415.65
	Add:-Direct Expenses	-	-
		9,427.73	6,415.65
	Less: Closing stock	3,094.24	1336.21
	Total	**6,333.49**	**5,079.44**

Note : 25 PURCHASE OF TRADED GOODS

Sr. No	Particulars	For the period ended 31st March 2026	For the period ended 31st March 2025
1	Purchase of Goods	-	
2	Purchase of Services	-	-
	Total	**-**	**-**

Note : 26 CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN- PROGRESS AND STOCK-IN-TRADE

Sr. No	Particulars	For the period ended 31st March 2026	For the period ended 31st March 2025
	Inventories at the end of the year: (Transit)		
	Finished goods	87.80	70.25
	Work-in-progress	123.32	158.86
	Stock-in-trade	-	-
		211.12	229.11
	Inventories at the beginning of the year: (Transit)		
	Finished goods	70.25	59.96
	Work-in-progress	158.86	51.13
	Stock-in-trade	-	-
		229.11	111.09
	Net (increase) / decrease	**17.99**	**- 118.02**

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Notes Forming Part of the Financial Statements as at 31st March, 2026

(Rs. in Lakhs)

Note : 27 EMPLOYMENT BENEFIT EXPENSES

Sr. No	Particulars	For the period ended 31st March 2026	For the period ended 31st March 2025
1	Salaries and wages	53.06	55.49
2	Contributions to provident and other funds	0.47	0.43
3	Director Remuneration & Fees	15.00	15.00
4	Gratuity Expenses*	0.93	-
5	Staff welfare expenses	0.53	3.74
	Total	**69.99**	**74.66**

** Refer Note No 36*

Note :28 FINANCIAL COST

Sr. No	Particulars	For the period ended 31st March 2026	For the period ended 31st March 2025
(a)	Interest expense on:		
	(i) Borrowings	67.43	90.06
	(ii) Trade payables	-	-
	(iii) Others(Bank Interest)	-	-
	- Interest on delayed / deferred payment of income tax	-	-
	- Others (give details)	-	-
(b)	Other borrowing costs - Loan Processing Charges	-	-
(c)	Bank Charges	1.05	2.09
(d)	Net (gain) / loss on	-	-
	Total	**68.48**	**92.15**

Note : 29 DEPRECIATION AND AMORTISED COST

Sr. No	Particulars	For the period ended 31st March 2026	For the period ended 31st March 2025
1	Depreciation	28.99	28.51
2	Preliminary Expenses W/O	-	-
	Total	**28.99**	**28.51**

Note : 30 OTHER EXPENSES

Sr. No	Particulars	For the period ended 31st March 2026	For the period ended 31st March 2025
	Direct Expenses		
1	Power, Fuel & Consumables Expenses	193.40	136.21
2	Electricity Expenses	8.00	6.61
3	Labour Charges (Contractor)	71.00	26.96
4	Water Charges	1.00	0.26
5	Repairs & Maintenance	10.54	8.51
6	Rent, Rate & Taxes	7.20	7.20
7	Weightment Charges	0.80	1.39
	Indirect Expenses		
1	Audit Fees	2.60	3.85
2	Brokrage and Commission	-	3.83
3	Bad Debts	5.71	-
4	Depository Payment	1.96	0.45
5	Director Sitting Fees	2.16	1.50
6	Discount to Customer	-	35.12
7	Freight & Cartage Expenses	21.65	37.82
8	Insurance	1.65	0.82
9	Interest on Statutory dues	0.82	-
10	Legal Fees & Professional Fees	33.93	19.37
11	Fees & Taxes	0.03	0.13
12	Office Expenses	2.02	12.16
13	Packing Expenses	2.27	8.03
14	Printing & Stationary	0.17	1.60
15	Repair & Maintenance Expenses	2.19	8.18
16	Office Rent	2.84	1.76
17	Provision for Bad Debts	9.71	-
18	ROC Expenses	0.61	1.32
19	Security Expenses	6.23	5.47
20	Statutory Remitance	0.49	-
21	Software Expenses	0.12	-
22	Telephone, Mobile & Internet Expenses	0.57	0.86
23	Traveling & Conveyance Expenses	-	8.35
	Total	**389.69**	**337.78**

N. K. Mittal & Associates MUMBAI F.R. No: 113281W Chartered Accountants

OM METALLOGIC LIMITED
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Note on Financial Statement for the year ended 31st March 2026.

31 Event occuring after the Balance Sheet Date

There were no events occurring after the Balance Sheet date requiring adjustment to the financial statements under Accounting Standard (AS) 4. Certain events occurring after the reporting date provided additional evidence of conditions existing as at the Balance Sheet date and have been appropriately considered while preparing these financial statements. Further, there were no material non-adjusting events requiring separate disclosure.

32 In the opinion of the Board of Directors, the Current Assets, Loans and Advances have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated in the financial statements. The provision for all known liabilities is adequate and not in excess of the amount considered reasonably necessary.

33 Earning Per Share (EPS)

a) Basic and Diluted EPS **(Rs.in Lakhs)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
(i) Net Profit after taxes as per statement of profit & loss attributable to Equity Shareholders	471.48	410.83
(ii) Weighted average number of equity shares used as denominator for calculating EPS	65,09,687	52,63,879
(iii) Basic & diluted	7.24	7.80
(iv) Face Value per Share in Rupees	10.00	10.00

34 Share Issue Expenses

During the year, the Company has incurred expenses of ₹ 165.47 lakhs in connection with the issue of Initial Public Offer. In accordance with the provisions of Section 52(2) of the Companies Act, 2013, these expenses have been adjusted against the balance of Securities Premium Account.

35 Segment Information

The Company is primarily engaged in business of Processing of Aluminium based Metal Scarp to Manufacture Aluminium Alloys in the form of Ingots, which constitutes a single reportable business segment in accordance with Accounting Standard (AS) 17 – Segment Reporting. Accordingly, separate segment information is not required to be disclosed.

36 Employee Benefits- Gratuity

The Company operates an unfunded defined benefit gratuity plan for its eligible employees in accordance with the Payment of Gratuity Act, 1972. The gratuity liability has been determined on the basis of an actuarial valuation carried out as at the Balance Sheet date using the Projected Unit Credit Method in accordance with Accounting Standard (AS) 15 (Revised 2005), "Employee Benefits".

A. Reconciliation of Present Value of Defined Benefit Obligation

(Rs. in Lakhs)

Particulars	As at 31st March, 2026
Opening Defined Benefit Obligation	-
Current Service Cost	0.93
Interest Cost	-
Actuarial (Gain)/ Loss	-
Benefits Paid	-
Past Service Cost	-
Net Liability recognised in Balance sheet	0.93

B. Amount Recognised in Profit & Loss Account

Particulars	As at 31st March, 2026
Current Service Cost	0.93
Interest Cost	-
Expected Return on Plan Assets	-
Past Service Cost	-
Actuarial (Gain)/Loss	-
Total Expense recognised in Profit & Loss	0.93



C. Current / Non-Current Bifurcation of Liability

Particulars	As at 31st March, 2026
Current Portion of Defined Benefit Obligation	0.16
Non-Current Portion of Defined Benfit Obligation	0.77
Total Defined Benefit Obligation	0.93

D. Actuarial Assumptions

Particulars	As at 31st March, 2026
Discount Rate	7.57% p.a
Salary Escalation Rate	8.00% p.a
Attrition Rate	10.00%
Retirement Age	58 years
Mortality Table	IALM (2012-14) Ultimate

37 Contingent Liabilities & Commitment

(Rs. In Lakhs)

Claims against the Company not acknowledged as debt	As at 31.03.2026
Disputed VAT and CST demands	140.53
Disputed Goods and Service tax Demands	1,364.20

38 Micro and Small Enterprises

Particulars	As at 31st March 2026	As at 31st March, 2025
Amount due to vendor	-	-
a) the principal amount and the interest due thereon	-	-
b) the amount of interest paid	-	-
c) the amount of interest due and payable	-	-
d) the amount of interest accured and remaining unpaid	-	-
e) the amount further interest remaining due and payable	-	-

39 Other statutory information

i) The Company has not traded or invested in crypto currency or virtual currency during the year.

ii) The Company does not have any benami property held in its name. No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

iii) There is no income surrendered or disclosed as income during the year in tax assessments under the Income Tax Act, 1961 (such as search or survey), that has not been recorded in the books of account.

iv) The Company does not have any charges or satisfaction of charges which is yet to be registered with Registrar of Companies beyond the statutory period.

v) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
(a) 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
(b) Provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

vi) 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:
(a) 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
(b) provide any guarantee, security or the like on behalf of the ultimate beneficiaries

vii) The Company has not been declared wilful defaulter by any banks / financial institution or government or any government authority.

viii) The Company has not revalued its property, plant and equipment (including right of use assets) or intangible assets during the current year or previous year.

ix) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act 2013 read with Companies (Restrictions on number of Layers) Rules, 2017.



x) The Company has not obtained any term loans from banks and financial institution during the year.
xi) The Company does not have any transactions and outstanding balances during the current as well previous year with Companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

40 Related Party : As per Annexure "A"

41 Ratios : As per Annexure "B"

42 Figures of the previous year have been regroupedm reclassified and/or rearranged whenever necessary to compare with the figures of the current year.

Signatures to Notes 1 to 42

As per our report of even date

For N K Mittal & Associates
Chartered Accountants
Firm Registration Number: 113281W

CA (Dr.) N K Mittal
(Partner)
Membership Number: 046785

N. K. Mittal & Associates MUMBAI F.R. No: 113281W Chartered Accountants

For and on behalf of the Board of Directors
For on behalf of board

Manish Sharma
Managing Director
DIN: 02494864

Seema Sharma
Director
DIN: 03641944

Tulsiram
Chief Financial Officer

Prachi Gupta
Company Secretary

Place: Mumbai
Date: 09th June, 2026

Place: Faridabad
Date: 09th June, 2026

OM METALLOGIC LIMITED
(Formerly Known as OM Metallogic Private Limited)

Annexure A- Related Party transactions.
List of Related Party, as disclosed by Management:-

Key Managerial Persons(KMP)	Manish Sharma- Managing Director
	Seema Sharma- Whole Time Director
	Tulsiram- CFO w.e.f 23.04.2025
	Hoshyar Sharma- CFO -upto 15.04.2025
	Ram Kishan- CFO upto 31.05.2024
	Prachi Gupta- Company Secretary w.e.f 01.08.2024
	Vaibhav Sharma- Company Secretary upto 18.05.2024
	Kritika Gupta- Independent Director-upto 11.06.2025
	Suryakant Gupta- Independent Director--upto 20.06.2025
	Piyush Kesarwani- Independent Director-upto 11.06.2025
	Kajal Garg- Independent Director-w.e.f-28.05.2025
	Deepali Sehgal Kulshresthai-w.e.f-12.06.2025
	Shri Neeraj Bajaj- Independent Director-w.e.f-12.06.2025
Entities in which KMP and Relatives of KMP are Interested	1. M/s Bhagwan Fuels
	2. M/s R.B.B.C Metal Co
	3. Vidya Filling
Relatives of Director's	Aashish Gaur
	Satish Gaur

Transaction with Key Managerial Persons and their Relatives		(Rs in Lakhs)
Particulars	**31.03.26**	**31.03.25**
Part A : Transaction during the year/period		
Borrowings Received:		
Manish Sharma	321.28	64.88
Seema Sharma	11.50	
Borrowings Repaid		
Manish Sharma	265.91	68.54
Aashish Gaur	-	14.97
Managerial Remuneration		
Manish Sharma	9.00	9.00
Seema Sharma	6.00	6.00
Salary paid		
Tulsi Ram	6.27	-
Ram kishan	-	0.88
Vaibhav Sharma	-	0.86
Hoshyar Sharma	-	2.92
Prachi Gupta	7.20	4.41
Sitting Fees		
Piyush Kesarwani	-	0.60
Neeraj bajaj	0.45	-
Deepali Sehgal	0.45	-
Kajal garg	0.45	-
Kritika Gupta	-	0.60
Surya Kant Gupta	0.81	0.30

N.K. Mittal & Associates MUMBAI F.R. No. 113281W Chartered Accountants

(Rs. In lakhs)

Particulars	31.03.26	31.03.25
Power & Fuels:		
Bhagwan Fuels- Creditors	35.06	2.11
Purchase:		
R.B.B.C Metal Co	-	66.52
Closing balances at the end of year / period:		
Loans & Advances Receivable:		
Seema Sharma	-	0.31
Advance to supplier		
R.B.B.C Metal Co	5.40	-
Expenses Payable		
Director Remuneration	10.49	1.49
Sitting Fees Payable		
Kritika Gupta	-	0.54
Surya Kant Gupta	-	0.27
Salary Payable		
Tulsi ram	1.72	-
Hoshyar Sharma	-	0.35
Prachi Gupta	0.60	0.60
Creditors		
R.B.B.C Metal Co	-	74.03
Long-Term Borrowings:		
Manish Sharma	158.31	102.94
Seema Sharma	11.19	-
Satish Gaur (Vidya Filling)	55.10	55.10

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OM METALLOGIC LIMITED
(Formerluy Known as OM Metallogic Private Limited)
(L28113HR2011PLC044569)

Notes forming part of the financial statements

Annexure "B"

Financial Ratio

Particulars	As at 31 March, 2026	As at 31 March, 2025	Changes	Reason for change in the ratio by more than 25% in 2025-26 & 2024-25.
(a) Current Ratio	4.82	1.69	184.40%	Increase in ratio is mainly due to increase in current assets, particularly inventories and other current assets, during the year.
(b) Debt-Equity Ratio	0.11	0.88	-87.00%	Decrease in ratio is mainly due to repayment of borrowings and increase in shareholders' equity during the year.
(c) Debt Service Coverage Ratio	8.23	5.53	48.71%	Increase in ratio is mainly due to improvement in earnings available for debt servicing and reduction in debt repayment obligations during the year.
(d) Return on Equity Ratio	0.19	0.42	-54.40%	Decrease in ratio is mainly due to substantial increase in shareholders' equity pursuant to issue of equity shares during the year.
(e) Inventory turnover ratio	2.60	3.70	-29.80%	Decrease in ratio is mainly due to higher average inventory maintained during the year.
(f) Trade Receivables turnover ratio	6.50	4.87	33.39%	Increase in ratio is mainly due to improvement in collection from customers during the year.
(g) Trade payables turnover ratio	26.53	13.21	100.86%	Increase in ratio is mainly due to faster payment to suppliers and consequent reduction in average trade payables.
(h) Net capital turnover ratio	3.04	5.88	-48.34%	Decrease in ratio is mainly due to increase in working capital during the year.
(i) Net profit ratio	6.28%	6.85%	-8.35%	NA
(j) Return on Capital employed	0.18	0.48	-62.04%	Decrease in ratio is mainly due to substantial increase in capital employed pursuant to issue of equity shares during the year.
(K) Return on Investment	NA	NA	NA	NA

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Note No	Ratio Analysis	Numerator	31-03-2026 Rs in lakhs	31-03-2025 Rs in lakhs	Denominator	31-03-2026 Rs in lakhs	31-03-2025 Rs in lakhs	31-03-2026	31-03-2025
1.00	Current Ratio	Current Assets			Current Liabilities				
		Inventories	3,305.36	1,565.32	Short-term borrowings	200.09	875.16		
		Trade Receivables	1,000.01	1,310.81	Trade payables	211.45	398.54		
		Cash and Bank balances	93.34	39.38	Other current liabilities	157.62	247.26		
		Short-term loans and advances	307.63	64.33	Short-term provisions	407.97	238.54		
		Other current assets	-	-	Any other current liabilities	-	-		
			4,706.34	2,979.85		977.13	1,759.50	4.82	1.69
2.00	Debt Equity Ratio	Total Liabilities			Shareholder's Equity				
		Total Outside Liabilities	424.70	1,034.93	Total Shareholders Equity	3,719.15	1,178.51	0.11	0.88
3.00	Debt Service Coverage Ratio	Net Operating Income*			Debt Service				
		Net Profit after tax + non-cash operating expenses like depreciation and other amortizations + Interest+other adjustments like loss on sale of fixed assets, etc.	568.95	531.49	Current Debt Obligation (Interest & Lease payment+ Principal Repayment.	69.16	96.07	8.23	5.53
4.00	Return on Equity Ratio	Profit for the period			Avg. Shareholders Equity				
		Net Profit after taxes - preference dividend (if any)	471.48	410.83	(Beginning shareholders' equity + Ending shareholders' equity) ÷ 2	2,448.83	973.09	0.19	0.42
5.00	Inventory Turnover Ratio	Cost of Goods sold			Average Inventory				
		(Opening Stock + Purchases) - Closing Stock	6,333.49	5,079.44	(Opening Stock + Closing Stock)/2	2,435.34	1,371.16	2.60	3.70
6.00	Trade Receivables' Turnover Ratio	Net Credit Sales			Average Trade Receivables				
		Credit Sales	7,513.03	5,999.62	(Beginning Trade Receivables + Ending Trade Receivables) / 2	1,155.41	1,230.73	6.50	4.87
7.00	Trade Payables Turnover Ratio	Total Purchases			Average Trade Payables				
		Annual Net Credit Purchases	8,091.51	5,349.76	(Beginning Trade Payables + Ending Trade Payables) / 2	304.99	405.04	26.53	13.21
8.00	Net Capital Turnover Ratio	Net Sales			Average Working Capital				
		Total Sales - Sales Return	7,513.03	5,999.62	Current Assets - Current Liabilities	2,474.78	1,020.89	3.04	5.88
9.00	Net Profit Ratio	Net Profit			Net Sales				
		Profit After Tax	471.48	410.83	Sales	7,513.03	5,999.62	0.06	0.07
10.00	Return on Capital employed	EBIT*			Capital Employed *				
		Profit before Interest and Taxes	714.48	638.52	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	3,944.53	1,338.28	0.18	0.48
11.00	Return on Investment	Return/Profit/Earnings			Investment **				

** Excluding Processing Fees*

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