N. K. MITTAL & ASSOCIATES
CHARTERED ACCOUNTANTS

Office No. 620, 6th Floor, Pearl Plaza, Opp. Andheri Railway Station, Andheri (West), Mumbai – 400 058.
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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 2025, 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, 2025, 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.



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, 2016 ("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

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

d. In our opinion, the aforesaid 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. On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 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 does not have any pending litigations which would impact its financial position as on 31st March, 2025.

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

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MUMBAI
F.R. No: 113281W
Chartered Accountants

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's 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: 25046785BMIIKD5895

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

Place: Mumbai
Date: 1st September, 2025

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 2025.

(1) (a) (A) In our Opinion and according to the information given to us, the company is maintaining proper records showing full particulars, including quantitative details and situation of its Property, Plant & Equipment.

(B) The Company don't have any intangible assets hence maintaining proper records showing full particulars of intangible assets does not applicable

(b) In our Opinion and according to the information given to us, the Property, Plant & Equipment have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on such verification.

(c) In our Opinion and according to the information given to us and on the basis of our examination of the records of the Company, the company does not hold any immovable property during the year, hence 3(i)(c) is not applicable.

(d) 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 have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder

(2) (a) According to the information given to us, the inventories have been physically verified by the management during the current year at reasonable intervals. Discrepancies noticed on physical verification of Inventories as compared to book records were not materials and have been properly dealt with in the books of accounts.

(b) The Company has been sanctioned working capital limits in excess of INR 5 Crore in aggregate from the bank during any point of time of the year on the basis of security of stocks and book debts.

(3) During the year the company has not made any investments in, nor provided any guarantee or security or granted any loans or advances like loans, secured or unsecured, to companies, firms, Limited Liability Partnerships, or any other parties during the year.

(4) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

(5) In our Opinion and according to the information and explanation given to us, the company has not accepted any deposit from the public within the meaning of section 73 to 76 or any other relevant provisions of the Companies Act, 2013.

(6) As informed to us, the maintenance of Cost Records has been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the Company.



(7) (a) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has generally been regular in depositing undisputed statutory dues including Provident Fund, Employees' State Insurance, Goods and Services Tax, and other statutory dues with the appropriate authorities, except that the Company has not deposited its regular Income Tax liability, which continues to remain outstanding as at March 31, 2025.

(b) According to the information and explanations given to us and based on our examination of the records of the Company, undisputed statutory dues relating to Income Tax aggregating to ₹ 121.89 Lakhs were outstanding as at March 31, 2025 for a period of more than six months from the date they became payable.

(8) According to the information and explanations given to us and to the best of our knowledge and belief there are no transactions that were not recorded in the books of account, and which has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(9) a) As per the information and explanation given to us and based on examination of records of the company, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the Company has not been declared wilful defaulter by any bank or financial institution or government or any 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) According to the information and explanations given to us, and the audit procedures performed by us, and on an overall examination of the Financial Statements of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

e) According to the information and explanations given to us and on an overall examination of the Financial Statements of the Company, we report that 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.

f) According to the information and explanations given to us and audit procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(10) a) According to the records of the company examined by us and as per the information and explanations given to us, the Company has not raised money by way of initial public offer or further public offer (including debt instruments) during the year.

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.

11) a) As per the information and explanation given to us and based on examination of records of the company, no fraud by the company nor any fraud on the company has been noticed or reported during the year.

b) As per the information and explanation given to us and based on examination of records of the company, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribedunder rule 13 of Companies (Audit and Auditors) Rules, 2014 with Central Government.

c) As per the information and explanation given to us and based on examination of records of the company, no whistle- blower complaints have been received

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

12) As per the information and explanation given to us and based on examination of records of the company, the Companyis not a Nidhi Company hence, reporting under clause xii of the Order not applicable.

13) As per the information and explanation given to us and based on examination of records of the company, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where ever applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards.

14) As per section 138 of Companies Act, 2013 read with Rule 13 of Companies (Accounts) Rules, 2014, Company is not required to appoint any internal auditor, hence the clause is not applicable

15) As per the information and explanation given to us and based on examination of records of the company, the company has not entered into any non-cash transactions with Directors nor persons connected with them. The provisions of section 192 ofCompanies Act have been complied.

16) a) In our opinion, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi) a, b and c of the Order is not applicable.
b) In our opinion, there is no core investment company within the group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause3(xvi)(d) of the Order is not applicable.

17) The company has not incurred cash losses in the current financial year and in the immediately preceding financial year.

18) There has been resignation of the Statutory auditors during the year due to the casual vacancy of previous auditor.

19) 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.

20) 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



21) In our opinion and according to the information and explanations given to us, the company does not have investments in subsidiaries/ associates or joint venture companies. Accordingly, paragraph 3(xxi) of the Order is not applicable.

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



CA (Dr.) N K Mittal
(Partner)
Membership Number: 046785
UDIN: 25046785BMIIKD5895

Place: Mumbai
Date: 1st September, 2025.

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** (formerly known as Om Metallogic Private Limited) (the "Company") as of March 31, 2025 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.

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

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, 2025, 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: 25046785BMIIKD5895

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

Place: Faridabad
Date: 1st September, 2025

OM METALLOGIC LIMITED
(Formerly Known as OM Metallogic Private Limited)
(U28113HR2011PLC044569)
BALANCE SHEET AS AT 31st MARCH 2025

(Rs. in lakhs)

	Particulars	Notes No.	*As at 31st March 2025*	*As at 31st March 2024*
A.	**I. EQUITY AND LIABILITIES**			
1	**Shareholder's Funds**			
	(a) Share Capital	2	526.39	526.39
	(b) Reserves and Surplus	3	652.12	241.29
	(c) Money received against share warrants		-	-
2	**Share Application money pending allotment**		-	-
3	**Non-Current Liabilities**			
	(a) Long-Term Borrowings	4	159.77	189.41
	(b) Deferred Tax Liabilities (Net)	5	-	1.89
	(c) Other Long Term Liabilities	6	-	-
	(d) Long Term Provisions	7	-	-
4	**Current Liabilities**			
	(a) Short-Term Borrowings	8	875.16	914.77
	(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		398.54	411.54
	(c) Other Current Liabilities	10	247.26	108.91
	(d) Short-Term Provisions	11	238.54	116.65
	Total		**3,097.78**	**2,510.86**
B.	**ASSETS**			
1	**Non-Current Assets**			
	(a) Property, Plant and Equipment and Tangible Assets	12		
	(i) Property, Plant and Equipment		115.16	137.20
	(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	2.43	-
	(d) Long term loans and advances	14	0.35	0.35
	(e) Other non-current assets	15	-	-
2	**Current Assets**			
	(a) Current investments	16	-	-
	(b) Inventories	17	1,565.32	1,176.99
	(c) Trade receivables	18	1,310.81	1,150.64
	(d) Cash and cash equivalents	19	39.38	30.62
	(e) Short-term loans and advances	20	64.33	15.06
	(f) Other current assets	21	-	-
	Total		**3,097.78**	**2,510.86**

See accompanying notes forming integral part of Balance Sheet (1-39)

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

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

Place: Faridabad
Date: 01.09.2025

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: 01.09.2025

Prachi Gupta
Company Secretary

Place: Faridabad
Date: 01.09.2025

OM METALLOGIC LIMITED
(Formerly Known as OM Metallogic Private Limited)
(U28113HR2011PLC044569)
STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 31st MARCH, 2025

(Rs. in Lakhs)

Sr. No	Particulars	Notes No.	*For the period ended 31st March 2025*	*For the period ended 31st March 2024*
A.	**CONTINUING OPERATIONS**			
I	Revenue from operations (Gross)	22	5,999.62	3,854.50
II	Other Income	23	41.27	36.82
III	***Total Income (I +II)***		6,040.89	3,891.32
IV	*Expenses:*			
	(a) Cost of materials consumed	24	5,079.44	3,276.44
	(b) Purchase of Stock-in-Trade	25	-	-
	(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	26	- 118.02	- 50.00
	(d) Employee Benefit Expenses	27	74.66	53.15
	(e) Financial Costs	28	92.15	108.82
	(f) Depreciation and Amortization Expense	29	28.51	11.69
	(g) Other Expenses	30	337.78	195.74
	Total Expenses (IV)		5,494.52	3,595.84
V	Profit/ (Loss) before exceptional and extraordinary items and tax	(III - IV)	546.37	295.48
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		546.37	295.48
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		546.37	295.48
X	*Tax expense:*			
	(a) Current tax expense for current year		139.86	73.62
	(b) (Less): MAT credit (where applicable)		-	-
	(c) Current tax expense relating to prior years		-	-
	(d) Net current tax expense		-	-
	(e) Deferred tax liabilities(Assets)		- 4.32	0.77
XI	Profit(Loss) from the perid from continuing operations	(IX-X)	410.83	221.09
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)		**410.83**	**221.09**
XV	Earning per equity share: (Rs.)			
	(1) Basic			
	(i) Continuing operations		7.80	4.29
	(ii) Total operations		7.80	4.29
	(2) Diluted			
	(i) Continuing operations		7.80	4.29
	(ii) Total operations		7.80	4.29

See accompanying notes forming integral part of Statement of Profit & Loss (1-39)

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

Place: Faridabad
Date: 01.09.2025

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: Faridabad
Date: 01.09.2025

Place: Faridabad
Date: 01.09.2025

OM METALLOGIC LIMITED
(Formerly Known as OM Metallogic Private Limited)
(U28113HR2011PLC044569)
CASH FLOW STATEMENT FOR THE PERIOD ENDED 31st MARCH, 2025

(Rs. in Lakhs)

Particulars	As At 31st March 2025	As At 31st March 2024
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before taxation and extraodinary items	546.37	295.48
Adjustment for:		
Depreciation	28.51	11.69
Bad Debts Written Off	-	-
Interest Expenses	90.06	102.49
Interest Income	-	(3.79)
Operating Profit before working capital changes	664.94	405.87
Adjustment for:		
(Increase)/ Decrease in Trade Receivable	(160.18)	(151.07)
(Increase)/ Decrease in Other Current Assets	-	-
(Increase)/ Decrease in Inventories	(388.34)	(83.73)
(Increase)/ Decrease in Short Term Loan & Advance	(49.28)	101.94
(Increase)/ Decrease in Other Current Liabilities	138.35	41.55
(Increase)/ Decrease in Short Term Provisions	-	-
(Increase)/ Decrease in Long Term Provisions	-	-
(Increase)/ Decrease in Other Long Term Borrowing		
(Increase)/ Decrease in Trade Payable	(13.00)	(164.84)
(Increase)/ Decrease in Defferred Tax Liability	-	-
Cash generated from/ used in operations	192.50	149.71
Direct Taxes paid	(17.97)	(2.61)
Cash Flow before extraordinary items	174.52	147.10
Extraordinary items. If any	-	-
Net Cash from/ used in operating activities	174.52	147.10
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets (Including Capital goods)	(6.46)	(81.01)
(Increase)/ Decrease in Current Investments	-	-
(Increase)/ Decrease in Long Term Loans & Advance	-	(0.20)
(Increase)/ Decrease in Non Current Investments		
Sale of Fixed Assets (Including Capital goods)	-	0.30
(Increase)/ Decrease in Share Capital	-	-
(Increase)/ Decrease in Share Application Money	-	-
(Increase)/ Decrease in Fixed Deposit	0.00	52.81
Liabilities Written Back		
Interest Income	-	3.79
Net Cash From Investing Activities	(6.46)	(24.31)
CASH FLOW FROM FINANCING ACTIVITIES		
Issue of shares	-	19.33
Premium on shares	-	38.66
(Increase)/ Decrease in Short Term Borrowings	(39.60)	(56.61)
(Increase)/ Decrease in Long Term Borrowings	(29.64)	6.60
Interest paid	(90.06)	(102.49)
Net Cash From Financing Activities	(159.31)	(94.52)
Net Increase/ (Decrease) in cash and cash equivalents	8.76	28.26
Cash and cash equivalents at the beginning of the year	30.62	2.36
Cash and cash equivalents at the End of the year	**39.38**	**30.62**

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

Place: Faridabad
Date: 01.09.2025

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: Faridabad
Date: 01.09.2025

OM METALLOGIC LIMITED
(Formerly Know as OM Metallogic Private Limited)
(U28113HR2011PLC044569)
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.

The Contingent Liabilities which are not recorded in the Financial Statements are as under:

a) The Company has not taken any Group Gratuity Policy or made any provision for likely Gratuity Liabilities which may arise in future.



OM METALLOGIC LIMITED

(Formerly Known as OM Metallogic Private Limited)

(U28113HR2011PLC044569)

Notes Forming Integral Part of the Financial Statement as at 31st March, 2025

Note : 2 SHARE CAPITAL **(Rs. in Lakhs)**

Sr. No	Particulars	As at 31st March 2025		As at 31st March 2024	
		Number of Shares	Amount	Number of Shares	Amount
1	**AUTHORIZED CAPITAL**			-	-
	Equity Shares of Rs. 10/- each.	87,50,000	875.00	72,50,000	725.00
	Total	87,50,000	875.00	72,50,000	725.00
2	**ISSUED & SUBSCRIBED CAPITAL**				
	Equity Shares of Rs. 10/- each.	52,63,879	526.39	20,00,000	200.00
	Equity Shares of Rs. 10/- each (Issued other than cash consideration)	-	-	30,70,596	307.06
	Equity Shares of Rs. 10/- each (Issued against conversion of loan)	-	-	1,93,283	19.33
	Total	52,63,879	526.39	52,63,879	526.39
4	**SUBSCRIBED BUT NOT FULLY PAID UP CAPITAL**				
	To the Subscribers of the Memorandum	-	-	-	-
	Total	**52,63,879**	**526.39**	**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 2025		As at 31st March 2024	
		Number of Shares	Amount	Number of Shares	Amount
	Opening Balance	52,63,879	526.39	20,00,000	200.00
	Issued during the year	-	-	1,93,283	19.33
	Issued during the year other than cash*	-	-	30,70,596	307.06
	Equity Shares at the end of the Year	52,63,879	526.39	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.

The Company has increased its Authorised Share Capital from 72,50,000 equity shares to 87,50,000 equity shares having a face value of Rs. 10/- each held in Extraordinary General meeting dated 2nd May, 2024.

(*) Issued other than cash: **1.**The Company has made a Bonus allotment of 30,70,596 shares in the ratio of 7 shares for existing 5 Equity Shares having a face value of Rs. 10/- each fully paid up bonus share by capitalizing the Reserve & Surplus aggregating to Rs. 307.06 lakhs held at Extra Ordinary Meeting at 13th November 2023.

Conversion of Loan into Equity Shares:

The Company has converted unsecured loan of Rs.57,98,500 taken from shareholders into fully paid up equity shares & Issued of 1,93,283 Equity Shares having a face value of Rs. 10/- each fully paid up at price of Rs.30/- per equity share (including a share premium of Rs. 20/- per equity shares) at Board Meeting dated 30th October, 2023.

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

Sr. No	Particulars	As at 31st March 2025		As at 31st March 2024	
		Number of Shares	%	Number of Shares	%
	Equity Shares				
1	Manish Sharma	47,86,800	90.94%	47,86,800	90.94%
2	Upvastra Clothing Private Limited	-	-	4,63,879	8.81%

Note : 2.4 Shareholding of Promoters & Promoters Group

Sr. No	Particulars	As at 31st March 2025		As at 31st March 2024	
		Number of Shares	%	Number of Shares	%
	Equity Shares				
1	Manish Sharma	47,86,800	90.94%	47,86,800	90.94%
2	Seema Sharma	12,000	0.23%	12,000	0.23%

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

OM METALLOGIC LIMITED

(Formerly Known as OM Metallogic Private Limited)

(U28113HR2011PLC044569)

Notes Forming Integral Part of the Financial Statement as at 31st March, 2025 **(Rs. in Lakhs)**

Note : 3 RESERVE SURPLUS

Sr. No	Particulars	As at 31st March 2025	As at 31st March 2024
(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	-	38.66
	Utilised during the year	-	38.66
	Balance at the end of the year	-	-
c	Revaluation Reserve	-	-
d	General Reserve	-	-
e	Other Reserves	-	-
f	Surplus/ (Deficit) in Profit & Loss Account		
	Balance at the beginning of the year	241.29	288.61
	Add: Profit for the year	410.83	221.09
		652.12	509.69
	Less : Appropriations		
	Issue of Bonus Shares to shareholders	-	268.40
	Proposed Dividend	-	-
	Taxes	-	-
		-	268.40
	Balance at the end of the year	652.12	241.29
			-
	Total	**652.12**	**241.29**

(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.

Note : 4 LONG TERM BORROWINGS.

Sr. No	Particulars	As at 31st March 2025	As at 31st March 2024
	Long Term Borrowings shall be classified as:		
a	Term Loan		
	- From Bank (Secured)	1.72	7.73
b	Loans From Related Party		
	Unsecured		
	- From Directors	102.94	106.60
	- From Relatives	55.10	75.08
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	**159.77**	**189.41**

Secured Loans :

1. The company has availed Commerical Equipment Retail Loan of INR 11.57 lakhs at the ROI 8.45% from HDFC Bank against the Hypothecation of Commercial Equipment repayable in 47EMI of INR 0.29 Lakhs

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 05 years of INR 0.43 Lakhs

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 2025	As at 31st March 2024
(a)	Deferred tax Liabilties	-	1.89
(b)	Deferred tax Assets	2.43	-
	Deferred Tax Liabilities / Assets (Net) Total	**2.43**	**1.89**

Note : 6 OTHER LONG TERM LIABILITIES

Sr. No	Particulars	As at 31st March 2025	As at 31st March 2024
	Other Long Term Liabilities shall be classified as:		
(a)	Trade Payables:		
	(i) Acceptances	-	-
	(ii) Advance to debtors	-	-
(b)	Others:	-	-
	Total	**-**	**-**

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

OM METALLOGIC LIMITED

(Formerly Known as OM Metallogic Private Limited)

(U28113HR2011PLC044569)

Notes Forming Integral Part of the Financial Statement as at 31st March, 2025 (Rs. in Lakhs)

Note : 7 LONG TERM PROVISIONS

Sr. No	Particulars	As at 31st March 2025	As at 31st March 2024
(a)	Provision for employee benefits:	-	-
(b)	Provision - Others:	-	-
	Total	**-**	**-**

Note : 8 SHORT TERM BORROWINGS

Sr. No	Particulars	As at 31st March 2025	As at 31st March 2024
(a)	Loan Repayable on Demand		
	From banks		
	Cash Credit	829.13	822.85
	ECLGS	40.01	59.82
(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	6.01	32.11
	Total	875.16	914.77

Secured Loans :

1. The company has availed Cash Credit & Cash Credit under CGTMSE of INR 635.00 lakhs and INR 200.00 lakhs at ROI of 9.50 % from Axis Bank against the hypothecation of stock & book debts and Equitable Mortgage of House 1774, Plot No 2296 and Commercial Shop No 63.

2. The company has availed Commerical Equipment Retail Loan of INR 11.57 lakhs at the ROI 8.45% from HDFC Bank against the Hypothecation of Commercial Equipment repayable in 47EMI of INR 0.29 Lakhs

3. 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

4. The Company has availed WCTL Under ECLGS of INR 0.68 lakhs at the ROI 9.25 % from Axis Bank against the hypothecation of stock & book debts and Equitable Mortgage of House 1774, Plot No 2296 and Commercial Shop No 63. repaybale in 5 years (2 years moratorium and 36 Installemnent thereafter)

Unsecured Loans :

1. Buisness unsecured loan from Moneywise Financial Services Private Limited of INR 40.36 lakhs at the ROI of 19.00% repayable in 36 EMI of INR 1.47 Lakhs.

Note : 9 TRADE PAYABLE

Sr. No	Particulars	As at 31st March 2025	As at 31st March 2024
(a)	Micro, Small and Medium Enterprises	-	-
(b)	Others for Services*	398.54	411.54
	Total	**398.54**	**411.54**

Note : 9.1 Trade Payables aging schedule as at 31st March, 25

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	-	-	-	-	-	-

Note : 9.2 Trade Payables aging schedule as at 31st March, 2024

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	-	371.27	40.27	-	-	**411.54**
(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)

(U28113HR2011PLC044569)

Notes Forming Integral Part of the Financial Statement as at 31st March, 2025 (Rs. in Lakhs)

Note : 10 OTHER CURRENT LIABILITIES

Sr. No	Particulars	As at 31st March 2025	As at 31st March 2024
(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.)	165.46	88.12
	(ii) Payable Employee/Directors	7.97	16.98
	(iii) Trade / security deposits received	-	-
	(iv) Advances from customers	73.83	3.82
	(v) Others - Professional Tax	-	-
	(vi) Others -	-	-
	Total	**247.26**	**108.91**

Notes : 11 SHORT TERM PROVISIONS

Sr. No	Particulars	As at 31st March 2025	As at 31st March 2024
(a)	Provision for employee benefits:		
	(i) Provision for bonus	-	-
	(ii) Provision for compensated absences	-	-
(b)	Provision - Others:		
	(i) Provision for taxes		
	GST Payable		-
	Income tax Provision	238.54	116.65
	TDS		
	(ii) Provision - others		
	Audit Fees Payable		
	Outstanding exp payable		
	Director remuneration & Salaries Payable		
	Total	**238.54**	**116.65**

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

OM METALLOGIC LIMITED

(Formerly Known as OM Metallogic Private Limited)

(U28113HR2011PLC044569)

Notes Forming Integral Part of the Financial Statement as at 31st March, 2025

Note : 12 PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

AMOUNT RS. IN LACS

Sr. No	Particulars	GROSS BLOCK-COST / BOOK VALUE				DEPRECIATION / AMORTISATION				NET BLOCK	
		Value as on 01.04.2024	Additions	Disposal	Value as on 31.03.2025	Value as on 01.04.2024	Eliminated on disposal of assets	Depreciation for the year	Value as on 31.03.2025	As on 31.03.2025	As on 31.03.2024
A	**Tangible Assets**										
	Air Conditioner	1.91	-	-	1.91	1.35	-	0.13	1.48	0.43	0.56
	Plant & Machinery	151.81	3.67	-	155.48	48.18	-	18.92	67.11	88.37	103.62
	Generator	6.70	-	-	6.70	3.18	-	0.22	3.40	3.30	3.52
	Office Equipment	4.23	1.09	-	5.32	2.33	-	1.08	3.41	1.91	1.90
	Tools & Dies	0.31	-	-	0.31	0.26	-	-	0.26	0.05	0.05
	Computer	1.90	0.57	-	2.46	1.76	-	0.28	2.05	0.42	0.13
	Furniture	1.33	1.14	-	2.47	1.27	-	0.20	1.47	1.00	0.06
	Vehicles	56.45	-	-	56.45	31.48	-	7.45	38.92	17.53	24.98
	Industrial Shed	3.80	-	-	3.80	1.42	-	0.23	1.65	2.15	2.38
	SUB TOTAL (A)	228.44	6.46	-	234.90	91.24	-	28.51	119.75	115.16	137.20
B	**Intangible Assets**	-	-	-	-	-	-	-	-	-	-
	SUB TOTAL (B)	-	-	-	-	-	-	-	-	-	-

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

OM METALLOGIC LIMITED

(Formerly Known as OM Metallogic Private Limited)

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Notes Forming Integral Part of the Financial Statement as at 31st March, 2025

(Rs in Lakhs)

Note : 13 NON CURRENT INVESTMENTS

Sr. No	Particulars	As at 31st March 2025			As at 31st March 2024		
		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 2025	As at 31st March 2024
(a)	Capital Advances	-	-
(b)	Security Deposit *	0.35	0.35
(c)	Loans and advances to Related party - Unsecured	-	-
(d)	Advance income tax - Unsecured, considered good	-	-
(e)	Other Loans & Advances	-	-
	Total	0.35	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 2025		As at 31st March 2024	
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)	0.35		0.35	

Note : 15 OTHER NON CURRENT ASSETS

Sr. No	Particulars	As at 31st March 2025	As at 31st March 2024
(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 2025			As at 31st March 2024		
		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 2025	As at 31st March 2024
1	Raw Material	1,336.21	1,065.90
2	Work-in-Progress	158.86	51.13
3	Finished Goods*	70.25	59.96
4	Stock-in-Trade	-	-
5	Stores & Spares	-	-
6	Loose Tools	-	-
	Total	1,565.32	1,176.99

Note: Details of inventory of work-in-progress

Particulars	As at 31st March 2025	As at 31st March 2024
Product Name	-	-
Product Name	-	-
Other items	-	-



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Notes Forming Integral Part of the Financial Statement as at 31st March, 2025

AMOUNT RS IN LACS

Note : 18 TRADE RECEIVABLE

Sr. No	Particulars	As at 31st March 2025	As at 31st March 2024
1	Receivable from Related Parties		
	Secured, considered good	-	-
	Unsecured, considered good	-	-
	Doubtful	-	-
	Less: Provision for doubtful advances	-	-
2	Other trade receivables		
	Secured, considered good*	1,310.81	1,150.64
	Unsecured, considered good	-	-
	Doubtful	-	-
	Less: Provision for doubtful advances	-	-
	Total	**1,310.81**	**1,150.64**

Note : 18.1 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	102.08	-	-	91.96	**1,310.81**
(ii) Undisputed Trade Receivables — considered doubtful	-	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-	-	-

Note : 18.2 Trade Receivables aging schedule as at 31st March, 2024

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	-	-	772.42	178.86	107.40	-	91.96	**1,150.64**
(ii) Undisputed Trade Receivables — considered doubtful	-	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-	-	-

Note : 19 CASH AND CASH EQUIVALENT

Sr. No	Particulars	As at 31st March 2025	As at 31st March 2024
(a)	Cash & Bank Balance (Certified by Management)	38.76	29.21
(b)	Balance with Bank	0.62	1.41
	Total	**39.38**	**30.62**
	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 2025	As at 31st March 2024
(a)	Advances paid to vendors	45.83	2.61
(b)	Loan and Advances	18.51	12.45
(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	**64.33**	**15.06**

Note :21 OTHER CURRENT ASSETS

Sr. No	Particulars	As at 31st March 2025	As at 31st March 2024
(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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AMOUNT RS IN LACS

Note : 22 REVENUE FROM OPERATIONS

Sr. No	Particulars	For the period ended 31st March 2025	For the period ended 31st March 2024
1	Sale of Goods	5,999.62	3,854.50
2	Sale of Services	-	-
	Total	**5,999.62**	**3,854.50**

Note : 23 OTHER INCOME

Sr. No	Particulars	For the period ended 31st March 2025	For the period ended 31st March 2024
(a)	Rebate & Discount Received	41.27	33.03
(b)	Interest Income	-	3.79
	Total	**41.27**	**36.82**

Note : 24 COST OF MATERIAL CONSUMED

Sr. No	Particulars	For the period ended 31st March 2025	For the period ended 31st March 2024
	Opening stock	1,065.90	1,032.16
	Add: Purchases	5349.76	3310.17
		6,415.65	4,342.33
	Add:-Direct Expenses	-	-
		6,415.65	4,342.33
	Less: Closing stock	1,336.21	1065.90
	Total	**5,079.44**	**3,276.44**

Note : 25 PURCHASE OF TRADED GOODS

Sr. No	Particulars	For the period ended 31st March 2025	For the period ended 31st March 2024
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 2025	For the period ended 31st March 2024
	Inventories at the end of the year: (Transit)		
	Finished goods	70.25	59.96
	Work-in-progress	158.86	51.13
	Stock-in-trade	-	-
		229.11	111.09
	Inventories at the beginning of the year: (Transit)		
	Finished goods	59.96	34.96
	Work-in-progress	51.13	26.13
	Stock-in-trade	-	-
		111.09	61.09
	Net (increase) / decrease	**- 118.02**	**- 50.00**

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AMOUNT RS IN LACS

Note : 27 EMPLOYMENT BENEFIT EXPENSES

Sr. No	Particulars	For the period ended 31st March 2025	For the period ended 31st March 2024
1	Salaries and wages	55.49	37.70
2	Contributions to provident and other funds	0.43	0.07
3	Director Remuneration & Fees	15.00	15.00
4	Staff welfare expenses	3.74	0.38
	Total	**74.66**	**53.15**

Note :28 FINANCIAL COST

Sr. No	Particulars	For the period ended 31st March 2025	For the period ended 31st March 2024
(a)	Interest expense on:		
	(i) Borrowings	90.06	102.49
	(ii) Trade payables	-	-
	(iii) Others(Bank Interest)	-	-
	- Interest on delayed / deferred payment of income tax	-	0.03
	- Others (give details)	-	-
(b)	Other borrowing costs - Loan Processing Charges	-	1.94
(c)	Bank Charges	2.09	4.36
(d)	Net (gain) / loss on foreign currency transactions and translation (considered as finance cost)	-	-
	Total	**92.15**	**108.82**

Note : 29 DEPRECIATION AND AMORTISED COST

Sr. No	Particulars	For the period ended 31st March 2025	For the period ended 31st March 2024
1	Depreciation	28.51	11.69
2	Preliminary Expenses W/O	-	-
	Total	**28.51**	**11.69**

Note : 30 OTHER EXPENSES

Sr. No	Particulars	For the period ended 31st March 2025	For the period ended 31st March 2024
	Direct Expenses		
1	Power, Fuel & Consumables Expenses	136.21	93.58
2	Electricity Expenses	6.61	4.39
3	Labour Charges (Contractor)	26.96	10.86
4	Water Charges	0.26	0.36
5	Repairs & Maintenance	8.51	3.77
6	Rent, Rate & Taxes	7.20	8.23
7	Weightment Charges	1.39	0.46
	Indirect Expenses		
1	Audit Fees	3.85	1.06
1	Brokrage and Commission	3.83	-
2	Depository Payment	0.45	0.52
3	Director Sitting Fees	1.50	1.00
4	Discount to Customer	35.12	25.71
5	Freight & Cartage Expenses	37.82	14.21
6	Insurance	0.82	2.24
7	Legal Fees & Professional Fees	19.37	13.48
8	Fees & Taxes	0.13	0.04
9	Office Expenses	12.16	4.56
10	Packing Expenses	8.03	2.10
11	Printing & Stationary	1.60	0.17
12	Repair & Maintenance Expenses	8.18	1.07
13	Office Rent	1.76	-
14	ROC Expenses	1.32	3.82
15	Festival & Celebration Exp.	-	0.37
16	Security Expenses	5.47	1.70
17	Telephone, Mobile & Internet Expenses	0.86	0.57
18	Traveling & Conveyance Expenses	8.35	1.46
	Total	**337.78**	**195.74**

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

OM METALLOGIC LIMITED
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Note 31 : Related Party transactions.

List of Related Party, as disclosed by Management:-

Key Managerial Persons(KMP)	Manish Sharma- Managing Director
	Seema Sharma- Whole Time Director
	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
	Piyush Kesarwani- Independent Director-upto
	Kajal Garg- Independent Director-w.e.f-
	Deepali Sehgal Kulshresthai-w.e.f-12.06.2025
	Shri Neeraj Bajaj- Independent Director-w.e.f-
	Tulsiram- CFO w.e.f 23.04.2025
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	**31.03.25**	**31.03.24**
Part A : Transaction during the year/period		
Borrowings Received:		
Manish Sharma	64.88	55.47
Borrowings Repaid		
Manish Sharma	68.54	34.07
Seema Sharma	-	-
Bhagwan Fuels	-	-
Aashish Gaur	14.97	-
Managerial Remuneration		
Manish Sharma	9.00	9.00
Seema Sharma	6.00	6.00
Salary paid		
Ram kishan	0.88	3.06
Vaibhav Sharma	0.86	2.85
Hoshyar Sharma	2.92	
Prachi Gupta	4.41	
Sitting Fees		
Piyush Kesarwani	0.60	0.50
Kritika Gupta	0.60	0.50
Surya Kant Gupta	0.30	-

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(Rs. In lakhs)

Particulars	31.03.25	31.03.24
Sales:		
R.B.B.C Metal Co	-	47.25
Power & Fuels:		
Bhagwan Fuels- Creditors	2.11	9.81
Purchase:		
R.B.B.C Metal Co	66.52	332.45
Loans & Advances Received		
Seema Sharma	-	9.30
Closing balances at the end of year / period:		
Loans & Advances Receivable:		
Seema Sharma	0.31	0.31
Expenses Payable		
Director Remuneration	1.49	11.13
Sitting Fees Payable		
Kritika Gupta	0.54	0.40
Surya Kant Gupta	0.54	0.40
Surya Kant Gupta	0.27	-
Salary Payable		
Ram kishan	-	0.38
Vaibhav Sharma	-	0.23
Hoshyar Sharma	0.35	
Prachi Gupta	0.60	
Creditors		
R.B.B.C Metal Co	74.03	5.91
Long-Term Borrowings:		
Manish Sharma	102.94	106.60
Aashish Gaur	-	14.97
Satish Gaur (Vidya Filling)	55.10	60.10

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OM METALLOGIC LIMITED
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Note on Financial Statement for the year ended 31st March 2025.

32 Contingent Liabilities & Event occuring after the Balance Sheet Date

The management of Company does not anticipate any contingent liability having material effect on the position stated in the balance sheet at the year.

To the best of knowledge of the management, there are no events occuring after the Balance sheet date that provide additional information materially affecting the determination of the amount relating to the conditions exisiting at the Balance sheet date that requires adjustment to the Assets or Liabilities of the Company.

33 In the opinion of the board and as certified by the management, all expenses charged to revenue and cash transaction entered into are genuine and have been solely and exclusively incurred for the busniess of the Company

34 In the opinion of the Board the Current Assets, Loans & Advances are realisable in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet. The provision for all known liabilities is adequate and not in excess of amount reasonably necessary.

35 Some of Trade Receivables, Trade Payables, Loans and advances and other current and non current are subject to confirmation and reconciliation. Consequential adjustment thereof, if any, will be given effect into the books of accounts in the year of such adjustment.

36 Micro and Small Enterprises

Particulars	As at 31st March 2025	As at 31st March, 2024
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	-	-

37 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.

38 Ratios : As per Annexure "A"

39 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 39

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

Place: Faridabad
Date: 01.09.2025

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: Faridabad
Date: 01.09.2025

OM METALLOGIC LIMITED
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Notes forming part of the financial statements
Annexure "A"
Financial Ratio

Particulars	As at 31 March, 2025	As at 31 March, 2024	Changes	Reason for change in the ratio by more than 25% in 2024-25 & 2023-24.
(a) Current Ratio	1.69	1.53	10.74%	-
(b) Debt-Equity Ratio	0.88	1.44	-38.95%	Decrease is on account of increase in shareholder's equity due to profit earned during the year.
(c) Debt Service Coverage Ratio	5.53	2.52	119.22%	Improvement in ratio due to % increase in earnings greater than % increase in borrowings compared to previous year.
(d) Return on Equity Ratio	0.42	0.35	19.95%	NA
(e) Inventory turnover ratio	3.70	2.89	28.34%	Ratio is increased due to increae in Inventory
(f) Trade Receivables turnover ratio	4.87	3.59	35.97%	The ratio increased because credit sales rose significantly while receivables remained almost at the same level, indicating improved recovery from customers and better credit control.
(g) Trade payables turnover ratio	13.21	6.70	97.10%	Increase in ratio due to improvement in creditor payable period.
(h) Net capital turnover ratio	5.88	5.60	4.88%	NA
(i) Net profit ratio	6.85%	5.74%	19.38%	NA
(j) Return on Capital employed	0.48	0.42	13.72%	NA
(K) Return on Investment	NA	NA	NA	NA

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