Date: 17th November, 2026

To,
BSE Limited
1st Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Scrip Code: 544922

Subject: Revised Outcome of the Board Meeting held on November 14, 2026.

Ref: Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

With reference to our earlier intimation dated November 14, 2026, regarding the outcome of the Board Meeting held on the said date, we wish to inform you that, while submitting the Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Half Year ended September 30, 2026, the Consolidated Cash Flow Statement was inadvertently omitted from the attachments.

Accordingly, we are hereby submitting the revised outcome of the Board Meeting.

The Board of Directors of the Company, at their meeting held on November 14, 2026, had considered and approved the following matter:

1. Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Half Year ended September 30, 2026, together with the Limited Review Report issued by M/s. Shetty Naik and Associates, Chartered Accountants, Statutory Auditors of the Company.

The revised set of financial results, is enclosed herewith for your information and records.

It is hereby clarified that there is no change in the financial results approved by the Board of Directors.

The Board Meeting commenced at 02:30 P.M. (IST) and concluded at 10:00 P.M. (IST).

We request you to kindly take the above information and revised attachment on record.
Thanking you,

Yours Faithfully,

For OM Galaxy Limited,
(Formerly known as Om Galaxy Precision Mould Crafts Private Limited & OM Galaxy Private Limited)

Priya Ashwini Gupta

Digitally signed by Priya Ashwini Gupta
Date: 2026.11.17 13:56:19 +05'30'

OM GALAXY LIMITED VASAI (E)

CS Priya Gupta
Company Secretary & Compliance Officer

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

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

SNA

SHETTY NAIK & ASSOCIATES
Chartered Accountants

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

Independent Auditors' Limited Review Report on Unaudited Half-yearly Standalone Financial Results of 'Om Galaxy Limited' (Formerly known as Om Galaxy Precision Mould Crafts Pvt Ltd & Om Galaxy Private Limited) pursuant to the Regulation 33 Of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Limited Review Report
To the Board of Directors of

1. We have reviewed the accompanying statement of unaudited Standalone Financial Results of **Om Galaxy Limited** (the "Company") for the half-year ended 30th September 2026, ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on these Standalone financial statements based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Standalone financial statements are free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement, except as mentioned below:

   "The Company has not provided for interest payable on delayed and outstanding payments to suppliers registered under Micro, Small and Medium Act, 2006. Further, the data related to delay in payments to such suppliers is not readily made available for verification and therefore, we could not quantify the impact of above qualification on the Profit & Loss Account for the period ended 30th September 2026."

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

CA. JAGDISH SHETTY
Partner
Membership No: 111936
Place: Mumbai
Date: 14th November 2026
UDIN: 26111936HTZGYE9051

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

STATEMENT OF ASSETS & LIABILITIES FOR HALF YEAR ENDED 30TH SEPTEMBER 2026

(Rs.In Lakhs)

Particulars	As at 30th September 2026 (Unaudited)	As at 31st March 2026 (Audited)
I. Equity and Liabilities		
(1) Shareholders' Funds		
(a) Share Capital	1,693.90	1,110.54
(b) Reserves and Surplus	15,909.31	6,477.55
	17,603.21	**7,588.09**
(2) Non-Current Liabilities		
(a) Long-Term Borrowings	2,261.14	1,493.10
(b) Deferred Tax Liabilities (Net)	74.92	68.49
(c) Other Long Term Liabilities	5.00	5.00
(d) Long-Term Provisions	84.25	75.97
	2,425.32	**1,642.56**
(3) Current Liabilities		
(a) Short-Term Borrowings	1,546.87	1,585.31
(b) Trade Payables:-		
(i) Total Outstanding Dues of Micro Enterprises and Small Enterprises; and	1,243.44	1,551.80
(ii) Total Outstanding Dues of Creditors Other Than Micro Enterprises and Small Enterprises	1,213.23	841.45
(c) Other Current Liabilities	726.29	428.79
(d) Short-Term Provisions	494.92	461.20
	5,224.76	**4,868.55**
TOTAL (EQUITY AND LIABILITIES)	**25,253.29**	**14,099.19**
II. Assets		
(1) Non-Current Assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	5,624.74	5,800.50
(ii) Intangible Assets	30.31	54.44
(iii) Capital Work-in-Progress	2,577.20	1,585.59
(iv) Intangible Assets under development	-	-
(b) Non-Current Investments	157.50	157.50
(c) Deferred Tax Assets (Net)	-	-
(d) Other Non-Current Assets	180.68	255.66
	8,570.43	**7,853.69**
(2) Current Assets		
(a) Current Investments	-	-
(b) Inventories	3,752.17	2,946.56
(c) Trade Receivables	2,590.26	2,365.43
(d) Cash and Bank Balances	9,846.63	463.30
(e) Short-Term Loans and Advances	384.24	278.48
(f) Other Current Assets	109.57	191.73
	16,682.86	**6,245.50**
TOTAL (ASSETS)	**25,253.29**	**14,099.19**

FOR OM GALAXY LIMITED

Opindersingh Bachattarsingh Baddhan

Managing Director & Chairman
DIN: 02258211

Place : Mumbai
Date : 14/11/2026

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

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 30TH SEPTEMBER 2026

(Rs.In Lakhs)

Particulars	For the Half-Year ended			For the year ended 31st March 2026
	30th September 2026	31st March 2026	30th September 2025	
	Unaudited	Audited	Unaudited	Audited
Income:				
I. Revenue from operations	5,823.17	6,128.57	3,780.44	9,909.01
II. Other income	3.23	44.66	21.42	66.08
III. Total (Income) (I + II)	**5,826.40**	**6,173.23**	**3,801.86**	**9,975.09**
IV. Expenses :				
Cost of Materials Consumed	3,288.37	1,634.17	2,086.26	3,720.43
Purchases of Stock in Trade	-	-	-	-
Changes in Inventories of Finished Goods and Work-In-Progress	(901.16)	835.64	(934.68)	(99.04)
Employee Benefits Expense	1,229.38	1,154.24	1,026.55	2,180.79
Other Expenses	789.24	865.47	601.64	1,467.11
Total (Expenses)	**4,405.83**	**4,489.53**	**2,779.76**	**7,269.29**
V. Earnings before interest, tax, depreciation and amortisation (EBITDA) (III - IV)	**1,420.57**	**1,683.70**	**1,022.10**	**2,705.80**
Finance Costs	131.65	129.16	88.19	217.35
Finance Incomes	(46.24)	(13.52)	(19.03)	(32.55)
Depreciation and Amortisation Expense	453.91	338.34	297.05	635.39
VI. Profit before exceptional and extraordinary items and tax	**881.25**	**1,229.72**	**655.89**	**1,885.61**
VII. Exceptional items & Extraordinary items:	-	-	-	-
VIII. Prior Period Expenses / (Incomes) (Net) (Refer Note II. 25)	-	116.13	-	116.13
IX. Profit before tax	**881.25**	**1,113.59**	**655.89**	**1,769.48**
X. Tax expense :				
(1) Current Tax Payable	247.63	284.09	161.84	445.93
(2) Deferred Tax	6.44	34.08	(2.71)	31.37
	254.07	**318.17**	**159.13**	**477.30**
XI. Profit (Loss) for the year from continuing operations (IX-X)	**627.18**	**795.43**	**496.75**	**1,292.18**
XII. Profit/(loss) from discontinuing operations	-	-	-	-
XIII. Tax expense of discontinuing operations	-	-	-	-
XIV. Profit/(loss) from Discontinuing operations (after tax)	-	-	-	-
XV. Profit / (Loss) for the year (XI + XIV)	**627.18**	**795.43**	**496.75**	**1,292.18**
XVIII. Earnings per Equity Share : (FV Rs. 5 each)*				
Basic EPS (in Rs.)	2.72	3.58	2.24	5.82
Diluted EPS (in Rs.)	2.72	3.58	2.24	5.82

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

FOR OM GALAXY LIMITED

Opindersingh Bachattarsingh Baddhan
Managing Director & Chairman
DIN: 02258211

Place: Mumbai
Date : 14/11/2026

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

CASH FLOW STATEMENT

Particulars	For the half-year ended 30th September 2026	For the year ended 31st March 2026	For the half-year ended 30th September 2025
A. Cash flow from Operating Activities			
Net Profit before tax	**881.25**	**1,769.48**	**655.89**
Adjustments for:			
Depreciation and amortisation	453.91	635.39	297.05
Provision for Gratuity	5.14	1.49	(9.24)
Interest on Borrowings & other Finance Cost	131.65	217.35	72.69
Interest Income	(46.24)	(32.55)	(19.03)
Sundry Balance Write-Back	3.76	(29.96)	(1.77)
Bad Debts	-	1.13	-
Prior Period Expenses	-	116.13	-
Foreign Exchange (Gain) / Loss	2.16	(6.26)	(1.90)
(Profit) / Loss on Sale of PPE	0.94	(2.28)	-
Operating Profit before Working Capital Changes	**1,432.56**	**2,669.93**	**993.69**
Adjustments for (increase) / decrease in operating assets:			
- Inventories	(805.61)	53.68	(1,063.30)
- Trade receivables	(224.83)	963.73	1,170.92
- Short-Term Loans And Advances	(109.52)	89.00	(357.30)
- Other current assets*	(2.18)	(15.15)	(34.49)
Adjustments for increase / (decrease) in operating liabilities:			
- Trade Payables	63.42	404.54	4.16
- Other Current Liabilities	281.48	(993.25)	197.18
- Provisions	1.18	74.98	70.79
Cash Generated From Operations:	**636.52**	**3,247.45**	**981.65**
Income Taxes Paid (Net of Refunds)	(214.44)	(342.46)	(175.00)
Net Cash Generated / (Used) from Operating Activity	**422.08**	**2,904.99**	**806.65**
B. Cash flow from Investing Activities			
Payment for Purchase of Fixed Assets including Capital Work-in-Progress	(1,248.70)	(3,917.15)	(866.74)
Proceeds from Sale of Fixed Assets including Capital Work-in-Progress	2.12	7.70	
Withdrawal / (Investment) in Fixed Deposit - Non Current	53.78	(42.10)	253.93
Withdrawal / (Investment) in Fixed Deposit - Current	(9,020.50)	4.72	58.03
Non-Current Assets Advances and Security Deposits	21.20	215.03	(799.12)
Interest Received	22.37	9.18	1.40
Net Cash Generated / (Used) from Investing Activities	**(10,169.73)**	**(3,722.62)**	**(1,352.50)**
C. Cash flow from Financing Activities			
Issue of Equity Share	10,500.48	12.50	12.50
IPO Issue & other Regulatory Expenses	(1,001.82)	(108.21)	-
Security Deposit Accepted	-	5.00	5.00
Short term Borrowing	(38.44)	608.47	249.10
Long term borrowings Repaid	(284.39)	(903.99)	(197.95)
Long term borrowings Availed	1,052.43	1,421.21	563.75
Interest & Other Finance Cost Paid	(115.63)	(210.77)	(74.03)
Net Cash Generated / (Used) from Financing Activities	**10,112.63**	**824.21**	**558.37**
D. Net Increase/(Decrease) in Cash & Cash Equivalents	**364.98**	**6.58**	**12.51**
Effect of exchange rates on Cash & Cash Equivalent	**(2.16)**	**6.26**	**(1.90)**
Cash and cash equivalents as at the beginning of the year / period	22.33	9.49	9.49
Cash and cash equivalents as at the end of the year / period (Refer Note Below)	385.15	22.33	20.11
Cash and cash equivalents as at the end of the year/period:			
Cash-in-hand	20.18	6.50	14.53
Balance in Current Accounts	364.97	15.83	5.58
	385.15	**22.33**	**20.11**

* Changes on account of IPO Issue & Other Regulatory Expenses is shown separately under Financing Activity in current as well as previous comparable period.

FOR OM GALAXY LIMITED

Place: Mumbai
Date : 14/11/2026

Opindersingh Bachattarsingh Baddhan
Managing Director & Chairman
DIN: 02258211

Notes to Financial Results

1 The above Financial Results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 14th November 2026.

2 The Results for the half year ended 30th September, 2026 are limited reviewed by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3 These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed under section 133 of the Companies Act 2013 (the "Act") read with Companies (Accounting Standards) Rules, 2021 issued thereunder and the other accounting principles generally accepted in India.

4 The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20) which requires effect of bonus issue to be given till the earliest period reported. EPS is calculated without annualization.

1 The Company has identified business segment as reportable segments as on 30th September 2026 and 31st March 2026.

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

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

2 The comparative results and other information for the six months ended September 30, 2025 were audited by the statutory auditors of the Company. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.

3 The figures for the half - year ended March 31, 2026 are balancing figures between audited figures in respect of the Financial Year 2025-26 and the interim reviewed figures upto the half- year period ended September 30, 2025 respectively.

4 The company has issued 1,16,67,200 equity shares of ₹ 5 each at a premium of ₹ 85 each (i.e at issue price of Rs. 90 per share) by way of initial public offer ("IPO") and got listed on SME Platform of BSE Limited on 18th September, 2026.

The company has utilised proceeds from IPO as per the object clause of the prospectus as detailed below:

Sr No.	Object of the Issue	Modified Object, if any	Allocated amount	Revised Allocated Amount	Amount utilised till Sept 30, 2026	Amount unutilised till Sept 30, 2026
			(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)
1	Issue Expenses	NA	1000.99	-	883.60	117.39
2	Capital Expenditure towards setting up new Factory Unit	NA	7,466.36	-	102.89	7,363.47
3	Prepayment of Loan	NA	1,400.00	-	-	1,400.00

Sr No.	Object of the Issue	Modified Object, if any	Allocated amount	Revised Allocated Amount	Amount utilised till Sept 30, 2026	Amount unutilised till Sept 30, 2026
4	General Corporate Purposes	NA	633.13	-	162.79	470.34
	Total		**10,500.48**	-	**1,149.28**	**9,351.20**

5 Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

For and on behalf of the Board of Directors

Om Galaxy Limited

Opindersingh Bachattarsingh Baddhan
Managing Director & Chairman
DIN: 02258211
Place: Vasai
Date: 14th November 2026

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

ANNEXURE 1 TO NOTE 5 FORMING PART OF FINANCIAL STATEMENTS FOR THE PERIOD 30TH SEPTEMBER 2026

II.24(A): Segment Reporting:

The Company has identified business segment as reportable segments as on 30th Sept 2026 and 31 March 2026.

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

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

(Rs. In Lakhs)

Particulars	Business Segment					
	Moulds & Hot Runner System		Cleaning Products (Wondra)		Total	
	For the period ended 30th September 2026	For the year ended 31st March 2026	For the period ended 30th September 2026	For the year ended 31st March 2026	For the period ended 30th September 2026	For the year ended 31st March 2026
Revenue from Operations						
External Sales	4,908.46	9,429.96	914.71	479.05	5,823.17	9,909.01
Inter-Segment Sales	-	-	-	-	-	-
Total Revenue	**4,908.46**	**9,429.96**	**914.71**	**479.05**	**5,823.17**	**9,909.01**
Results						
Earnings before interest, tax, depreciation and amortisation (EBITDA)	**1,446.33**	**2,776.26**	**(25.76)**	**(70.46)**	**1,420.57**	**2,705.80**
Depreciation and Amortisation Expense	278.46	506.93	175.45	128.46	453.91	635.39
Unallocated corporate expenses						-
Operating Profits (EBIT)	**1,167.86**	**2,269.32**	**(201.21)**	**(198.91)**	**966.66**	**2,070.41**
Finance Cost	118.48	195.62	13.16	21.74	131.65	217.35
Finance Income	(46.24)	(32.55)			(46.24)	(32.55)
Income Taxes	308.01	532.83	(53.94)	(55.53)	254.07	477.30
Prior Period Expenses		116.13		-	-	116.13
Profit from ordinary activities	**787.61**	**1,457.30**	**(160.44)**	**(165.12)**	**627.18**	**1,292.18**
Extraordinary Income / Loss	-	-	-	-	-	-
Net Profit for the Year	**787.61**	**1,457.30**	**(160.44)**	**(165.12)**	**627.18**	**1,292.18**
Assets:						
Segment Assets	23,072.84	11,826.11	2,180.45	2,273.08	25,253.29	14,099.19
Unallocated assets	-	-		-		-
Total Assets	**23,072.84**	**11,826.11**	**2,180.45**	**2,273.08**	**25,253.29**	**14,099.19**
Liabilities:						
Segment liabilities	7,069.62	5,877.20	580.45	633.90	7,650.07	6,511.11
Unallocable corporate liabilities		-		-		-
Total Liabilities	**7,069.62**	**5,877.20**	**580.45**	**633.90**	**7,650.07**	**6,511.11**
Capital expenditure	981.25	2,192.10	267.45	1,725.17	1,248.70	3,917.27
Non cash expenses other than depreciation		-	-	-		-

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

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

SHETTY NAIK & ASSOCIATES
Chartered Accountants

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

Independent Auditors' Limited Review Report on Unaudited Half-yearly Consolidated Financial Results of 'Om Galaxy Limited' (Formerly know as Om Galaxy Precision Mould Crafts Pvt Ltd & Om Galaxy Private Limited) pursuant to the Regulation 33 Of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Limited Review Report
To the Board of Directors of

1. We have reviewed the accompanying statement of unaudited Consolidated Financial Results of **Om Galaxy Limited**, **OMG Auto Mould Private Limited** and **Infuse HRS Private Limited** (the "Group") for the half-year ended 30th September 2026, ("the Statement") being submitted by the Group pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This statement is the responsibility of the Group's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on these Consolidated financial statements based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the consolidated financial statements are free of material misstatements. A review is limited primarily to inquiries of Group personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement, except as mentioned below:

   "The Group has not provided for interest payable on delayed and outstanding payments to suppliers registered under Micro, Small and Medium Act, 2006. Further, the data related to delay in payments to such suppliers is not readily made available for verification and therefore, we could not quantify the impact of above qualification on the Profit & Loss Account for the period ended 30th September 2026."

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

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

SHETTY NAIK & ASSOCIATES
Chartered Accountants

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

Other Matter

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

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

CA. JAGDISH SHETTY
Partner
Membership No: 111936
Place: Mumbai
Date: 14th November 2026
UDIN: 26111936XLFGZD3174

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

CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES

(Rs.In Lakhs)

Particulars	As at 30th September 2026 (Unaudited)	As at 31st March 2026 (Audited)
I. Equity and Liabilities		
(1) Shareholders' Funds		
(a) Share Capital	1,693.90	1,110.54
(b) Reserves and Surplus	16,617.95	6,979.63
	18,311.85	**8,090.17**
(2) Minority Interest	**292.25**	**233.93**
(3) Non-Current Liabilities		
(a) Long-Term Borrowings	2,791.18	2,015.66
(b) Deferred Tax Liabilities (Net)	73.18	74.17
(c) Other Long Term Liabilities	-	-
(d) Long-Term Provisions	118.98	102.43
	2,983.34	**2,192.26**
(4) Current Liabilities		
(a) Short-Term Borrowings	2,016.56	1,763.24
(b) Trade Payables:-	-	
(i) Total Outstanding Dues of Micro Enterprises and Small Enterprises; and	1,843.95	1,709.70
(ii) Total Outstanding Dues of Creditors Other Than Micro Enterprises and Small Enterprises	2,451.48	2,021.21
(c) Other Current Liabilities	1,575.07	946.88
(d) Short-Term Provisions	692.63	573.75
	8,579.69	**7,014.78**
TOTAL (EQUITY AND LIABILITIES)	**30,167.13**	**17,531.14**
II. Assets		
(1) Non-Current Assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	6,905.60	6,982.24
(ii) Intangible Assets	67.23	72.68
(iii) Capital Work-in-Progress	2,577.20	1,585.59
(iv) Intangible Assets under development	-	-
(b) Non-Current Investments	-	-
(c) Deferred Tax Assets (Net)	-	-
(d) Other Non-Current Assets	499.97	494.78
	10,050.00	**9,135.29**
(2) Current Assets		
(a) Current Investments	-	-
(b) Inventories	5,974.29	4,302.34
(c) Trade Receivables	3,610.27	2,995.97
(d) Cash and Bank Balances	9,944.30	610.15
(e) Short-Term Loans and Advances	481.18	285.20
(f) Other Current Assets	107.10	202.20
	20,117.13	**8,395.86**
TOTAL (ASSETS)	**30,167.13**	**17,531.14**

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

Opindersingh Bachattarsingh Baddhan
Managing Director & Chairman
DIN: 02258211
14th November 2026, Vasai

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

CONSOLIDATED STATEMENT OF PROFIT AND LOSS

(Rs.In Lakhs)

Particulars	For the Half-Year ended			For the year ended
	30th September 2026	31st March 2026	30th September 2025	31st March 2026
	Unaudited	Audited	Unaudited	Audited
Income:				
I. Revenue from operations	7,804.98	7,864.80	4,535.34	12,400.14
II. Other income	13.87	40.39	27.23	67.62
III. Total (Income) (I + II)	**7,818.85**	**7,905.19**	**4,562.57**	**12,467.76**
IV. Expenses :				
Cost of Materials Consumed	4,707.99	2,228.50	2,694.01	4,922.51
Changes in Inventories of Finished Goods and Work-In-Progress	(1,881.85)	724.15	(1,497.62)	(773.47)
Employee Benefits Expense	1,727.24	1,615.15	1,353.38	2,968.53
Other Expenses	1,318.94	1,245.99	822.06	2,068.05
Total (Expenses)	**5,872.32**	**5,813.79**	**3,371.83**	**9,185.62**
V. Earnings before interest, tax, depreciation and amortisation (EBITDA) (III - IV)	**1,946.53**	**2,091.40**	**1,190.74**	**3,282.14**
Finance Costs	200.85	156.10	112.91	269.01
Finance Incomes	(40.40)	(36.82)	(20.49)	(57.31)
Depreciation and Amortisation Expense	581.05	478.80	357.87	836.67
VI. Profit before exceptional and extraordinary items and tax	**1,205.03**	**1,493.32**	**740.45**	**2,233.77**
VII. Exceptional items & Extraordinary items:	-	-	-	-
VIII. Prior Period Expenses / (Incomes) (Net) (Refer Note II. 25)	-	116.78	-	116.78
IX. Profit before tax	**1,205.03**	**1,376.54**	**740.45**	**2,116.99**
X. Tax expense :				
(1) Current Tax Payable	330.82	360.16	180.17	540.33
(2) Deferred Tax	(0.98)	30.35	(0.49)	29.86
	329.84	**390.51**	**179.68**	**570.19**
XI. Profit (Loss) for the year from continuing operations (IX-X)	**875.19**	**986.03**	**560.77**	**1,546.79**
XII. Profit/(loss) from discontinuing operations	-	-	-	-
XIII. Tax expense of discontinuing operations	-	-	-	-
XIV. Profit/(loss) from Discontinuing operations (after tax)	-	-	-	-
XV. Profit / (Loss) for the year (XI + XIV)	**875.19**	**986.03**	**560.77**	**1,546.79**
XVI. Profit / (Loss) attributable to Minority Interest	62.07	47.77	15.89	63.66
XVII. Profit / (Loss) attributable to Owners	813.12	938.26	544.88	1,483.13
XVIII. Earnings per Equity Share : (FV Rs. 5 each)*				
Basic EPS (in Rs.)	3.53	4.22	2.45	6.68
Diluted EPS (in Rs.)	3.53	4.22	2.45	6.68

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

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

Opindersingh
Bachattarsingh Baddhan
Managing Director & Chairman
DIN: 02258211
14th November 2026, Vasai

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

CONSOLIDATED CASH FLOW STATEMENT

(Rs.In Lakhs)

Particulars	For the half-year ended 30th September 2026	For the year ended 31st March 2026	For the half-year ended 30th September 2025
A. Cash flow from Operating Activities			
Net Profit before tax	**1,205.03**	**2,116.99**	**740.45**
Adjustments for:			
Depreciation and amortisation	581.05	836.67	357.87
Provision for Gratuity	14.46	19.14	(6.36)
Interest on Borrowings & other Finance Cost	200.85	269.01	112.91
Interest Income	(47.60)	(57.31)	(20.49)
Sundry Balance Write-Back	3.76	(41.84)	(1.77)
Bad Debts	-	1.79	-
Prior Period Expenses	-	116.78	-
Foreign Exchange (Gain) / Loss	2.16	(2.26)	(1.90)
(Profit) on Sale of PPE	0.94	(2.28)	-
Operating Profit before Working Capital Changes	**1,960.65**	**3,256.69**	**1,180.71**
Adjustments for (increase) / decrease in operating assets:			
- Inventories	(1,671.95)	(942.99)	(1,736.93)
- Trade receivables	(614.30)	1,194.82	1,674.64
- Short-Term Loans And Advances	(169.17)	373.50	(207.51)
- Other current assets*	17.39	(24.68)	(34.49)
Adjustments for increase / (decrease) in operating liabilities:			
- Trade Payables	564.52	902.81	176.66
- Other Current Liabilities	606.40	(816.36)	246.41
- Provisions	23.99	142.25	47.59
Cash Generated From Operations:	**717.53**	**4,086.04**	**1,347.08**
Income Taxes Paid (Net of Refunds)	(250.03)	(476.48)	(196.00)
Net Cash Generated / (Used) from Operating Activity	**467.50**	**3,609.56**	**1,151.08**
B. Cash flow from Investing Activities			
Payment for Purchase of Fixed Assets including Capital Work-in-Progress	(1,493.63)	(4,742.13)	(1,220.49)
Proceeds from Sale of Fixed Assets including Capital Work-in-Progress	2.12	7.70	-
Withdrawal / (Investment) in Fixed Deposit - Non Current	2.76	(80.45)	50.01
Withdrawal / (Investment) in Fixed Deposit - Current	(9,020.73)	52.15	39.13
Non-Current Assets Advances and Security Deposits	(7.96)	295.74	(483.16)
Interest Received	17.10	33.94	2.87
Net Cash Generated / (Used) from Investing Activities	**(10,500.34)**	**(4,433.05)**	**(1,611.65)**
C. Cash flow from Financing Activities			
Issue of Equity Share	10,500.48	12.50	12.50
IPO Issue & other Regulatory Expenses	(1,001.82)	(108.21)	-
Security Deposit Accepted	-	-	-
Short term Borrowing	253.32	605.43	241.42
Long term borrowings Repaid	(405.01)	(1,080.81)	(280.69)
Long term borrowings Availed	1,180.53	1,743.21	635.76
Interest & Other Finance Cost Paid	(179.06)	(262.43)	(112.91)
Net Cash Generated / (Used) from Financing Activities	**10,348.44**	**909.69**	**496.07**
D. Net Increase/(Decrease) in Cash & Cash Equivalents	**315.60**	**86.20**	**35.50**
Effect of exchange rates on Cash & Cash Equivalent	(2.16)	2.26	1.90
Cash and cash equivalents as at the beginning of the year/period	158.58	70.12	70.12
Cash and cash equivalents as at the end of the year /period (Refer Below)	472.02	158.58	107.52
Cash and cash equivalents as at the end of the year / period:			
Cash-in-hand	24.85	16.88	30.17
Balance in Current Accounts	447.17	141.70	77.35
	472.02	**158.58**	**107.52**

* Changes on account of IPO Issue & Other Regulatory Expenses is shown separately under Financing Activity in current as well as previous comparable period.

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

Opindersingh
Bachattarsingh Baddhan
Managing Director & Chairman
DIN: 02258211
14th November 2026, Vasai

Notes to Consolidated Financial Results

1 The above Consolidated Financial Results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 14th November 2026.

2 The Consolidated Results for the half year ended 30th September, 2026 are limited reviewed by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3 These Consolidated financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed under section 133 of the Companies Act 2013 (the "Act") read with Companies (Accounting Standards) Rules, 2021 issued thereunder and the other accounting principles generally accepted in India.

4 The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20) which requires effect of bonus issue to be given till the earliest period reported. EPS is calculated without annualization.

5 The group has identified business segment as reportable segments as on 31st March 2026 and the previous year has been presented for comparable information, since there were no Reportable Segments in any of the preceeding years.

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

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

6 The comparative results and other information for the six months ended September 30, 2025 were audited by the statutory auditors of the Company. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.

7 The figures for the half - year ended March 31, 2026 are balancing figures between audited figures in respect of the Financial Year 2025-26 and the interim reviewed figures upto the half- year period ended September 30, 2025 respectively.

8 The company has issued 1,16,67,200 equity shares of ₹ 5 each at a premium of ₹ 85 each (i.e at issue price of Rs. 90 per share) by way of initial public offer ("IPO") and got listed on SME Platform of BSE Limited on 18th September, 2026.

The company has utilised proceeds from IPO as per the object clause of the prospectus as detailed below:

Sr No.	Object of the Issue	Modified Object, if any	Allocated amount	Revised Allocated Amount	Amount utilised till Sept 30, 2026	Amount unutilised till Sept 30, 2026
			(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)
1	Issue Expenses	NA	1000.99	-	883.60	117.39
2	Capital Expenditure towards setting up new Factory Unit	NA	7,466.36	-	102.89	7,363.47

Sr No.	Object of the Issue	Modified Object, if any	Allocated amount	Revised Allocated Amount	Amount utilised till Sept 30, 2026	Amount unutilised till Sept 30, 2026
3	Prepayment of Loan	NA	1,400.00	-	-	1,400.00
4	General Corporate Purposes	NA	633.13	-	162.79	470.34
	Total		**10,500.48**	-	**1,149.28**	**9,351.20**

9 Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

For and on behalf of the Board of Directors

Om Galaxy Limited

Opindersingh Bachattarsingh Baddhan
Managing Director & Chairman
DIN: 02258211
Place: Vasai
Date: 14th November 2026

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

NOTES FORMING PART OF CONSOLIDATED FINANCIAL RESULTS

II.24(A): Segment Reporting:

The Company has identified business segment as reportable segments as on 30th Sept 2026 and 31 March 2026.

The business segment comprise : **(i)Manufacturing & Sale of Moulds & Hot Runner System and (ii) Manufacturing & Sale of Cleaning Products (Under Brand Name Wondra).**
Revenue and expenses directly attributable to segments are reported under each reportable segment. All other expenses which are not attributable or allocable to segments have been disclosed as unallocable expenses. Assets and liabilities that are directly attributable or allocable to segments are disclosed under each reportable segment. All other assets and liabilities are disclosed as unallocable.

(Rs. In Lakhs)

Particulars	Business Segment					
	Moulds & Hot Runner System		Cleaning Products (Wondra)		Total	
	For the period ended 30th September 2026	For the year ended 31st March 2026	For the period ended 30th September 2026	For the year ended 31st March 2026	For the period ended 30th September 2026	For the year ended 31st March 2026
Revenue from Operations						
External Sales	6,890.26	11,921.09	914.71	479.05	7,804.98	12,400.14
Inter-Segment Sales		-	-	-	-	-
Total Revenue	**6,890.26**	**11,921.09**	**914.71**	**479.05**	**7,804.98**	**12,400.14**
Results						
Earnings before interest, tax, depreciation and amortisation (EBITDA)	**1,972.28**	**3,352.60**	**(25.76)**	**(70.46)**	**1,946.52**	**3,282.14**
Depreciation and Amortisation Expense	405.60	708.22	175.45	128.46	581.05	836.67
Unallocated corporate expenses						-
Operating Profits (EBIT)	**1,566.68**	**2,644.38**	**(201.21)**	**(198.91)**	**1,365.47**	**2,445.47**
Finance Cost	187.68	242.11	13.16	26.90	200.85	269.01
Finance Income	(40.40)	(57.31)			(40.40)	(57.31)
Income Taxes	383.78	627.02	(53.94)	(56.83)	329.85	570.19
Profit from ordinary activities	**1,035.62**	**1,832.56**	**(160.44)**	**(168.98)**	**875.18**	**1,663.58**
Extraordinary Income / Loss	**-**	-	-	-		-
Net Profit for the Year	**1,035.62**	**1,832.56**	**(160.44)**	**(168.98)**	**875.18**	**1,663.58**
Assets:						
Segment Assets	27,986.68	15,258.06	2,180.45	2,273.08	30,167.13	17,531.14
Unallocated assets	-	-		-	-	-
Total Assets	**27,986.68**	**15,258.06**	**2,180.45**	**2,273.08**	**30,167.13**	**17,531.14**
Liabilities:						
Segment liabilities	10,982.58	8,573.13	580.45	633.90	11,563.03	9,207.04
Unallocable corporate liabilities		-		-	-	-
Total Liabilities	**10,982.58**	**8,573.13**	**580.45**	**633.90**	**11,563.03**	**9,207.04**
Capital expenditure	1,214.88	1,491.61	267.45	1,725.17	1,482.33	3,216.78
Non cash expenses other than depreciation	-	-	-	-		-

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

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

SNA

SHETTY NAIK & ASSOCIATES
Chartered Accountants

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

CERTIFICATE FOR UTILIZATION OF ISSUE PROCEEDS

To,
The Board of Directors,
Om Galaxy Limited
(Formerly known as Om Galaxy Precision Mould Crafts Pvt Ltd & Om Galaxy Private Limited)

1. This certificate is issued in accordance with the terms of our engagement letter.

2. The accompanying statement contains details of manner of the utilization of issue proceeds including funds utilized for purposes other than those stated in the IPO, if any in the offer document (the "statement") by **Om Galaxy Limited (Formerly known as Om Galaxy Precision Mould Crafts Pvt Ltd & Om Galaxy Private Limited)** (the "Company"). The company has issued 1,16,67,200 equity shares of ₹ 5 each at a premium of ₹ 85 each aggregating to ₹ 10,500.48 lakhs as fresh issue by way of public issue and got listed on SME Platform of BSE Limited on 18th September 2026.

Management's Responsibility for the Statement

3. The preparation of the statement is the responsibility of the Management of the Company. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

4. The Management is also responsible for ensuring that the Company complies with the requirements of the Equity Listing Agreement, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR"), Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR") and for providing all relevant information to the Securities and Exchange Board of India ("SEBI").

Auditor's Responsibility

5. Pursuant to the requirements of the LODR, it is our responsibility to obtain reasonable assurance and form an opinion as to whether the Statement is in agreement with the unaudited financial statements for the half year ended September 30, 2026, and books and records of the Company.

6. The financial statements referred to in paragraph 5 above, have been limited reviewed by us on which we issued a modified limited review opinion vide our reports dated November 14, 2026.

   Our review of these financial results were conducted in accordance with the Standards on Review Engagement (SRE) and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to moderate assurance about whether the financial results are free of material misstatement. The

Jagdish B. Shetty
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Santosh J. Naik
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SHETTY NAIK & ASSOCIATES
Chartered Accountants

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

review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion. Our review was not planned and performed in connection with any transactions to identify matters that may be of potential interest to third parties.

7. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

9. Based on our examination as above, and the information and explanations given to us, in our opinion, the Statement is in agreement with the unaudited financial statements and books of account for the period ended September 30, 2026 of the Company and fairly presents, in all material respects, the manner of the utilization of funds including funds utilized for purposes other than those stated in the offer document.

Restriction on Use

10. This certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of enabling it to comply with its obligations under LODR to submit the accompanying statement to the audit committee accompanied by a certificate thereon from the statutory auditors and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For Shetty Naik & Associates
Chartered Accountants
FRN: 124851W

CA JAGDISH BHOJA SHETTY
Partner
Membership No: 111936
Peer Review No: 016008
Place: Mumbai
Date: 14-11-2026
UDIN: 26111936EPUUZO8306

STATEMENT OF UTILIZATION OF GROSS / NET PROCEEDS **[Rs. in lakhs]**

Sr. No.	Object of the Issue	Amount Allocated	Amount Utilized	Balance	Remarks
1	Issue Expenses	1000.99	883.60	117.39	**Refer Note 1**
2	Capital Expenditure towards setting up new Factory Unit	7,466.36	102.89	7,363.47	**NA**
3	Prepayment of Loan	1,400.00	-	1,400.00	**NA**
4	General Corporate Purposes	633.13	162.79	470.34	**NA**
		10,500.48	**1,149.28**	**9,351.20**	

**The unutilised amount of IPO proceeds amounting to Rs. 9,330.20 are invested in Fixed Deposits and Rs. 20.94 lakhs is in Public Issue Account for the purpose of issue expenses.*

Note 1: Treatment of TDS, GST on Issue Expenses, and Adjustment against General Corporate Purposes (GCP)

Sr. No.	Object of the Issue	Amount Allocated
A	*Reimbursement of Pre-paid Issue Expenses incurred from Company's internal accruals*	112.26
B	*Gross Issue Expenses paid directly from Public Issue Account*	924.07
C	*Less: GST component on (B) for which ITC is claimed*	-152.73
D	**Net Shortfall payable by the Company to the Public Issue Account (C - A)**	-40.47
E	**Less: Adjusted against General Corporate Purposes (GCP) allocation**	40.47
F	**Balance payable / transferred back to Public Issue Account**	**Nil**

The issue expenses utilized in the month of September 2026 post IPO, have been recognized at their basic invoice value, without considering the Tax Deducted at Source (TDS) deducted and the Goods and Services Tax (GST) paid towards issue expenses.

During the period under review, the gross issue-related expenses paid directly from the Public Issue Account included a GST component of INR 152.73 lakhs. As the Company claims Input Tax Credit (ITC) on the said GST, it does not form part of the eligible issue expenses deployable from the IPO proceeds. Concurrently, the Company had pre-paid eligible issue expenses of INR 112.26 Lakhs from its internal accruals.
After netting the pre-paid expenses against the ineligible GST component, a net excess withdrawal of INR 40.47 lakhs was identified. As per the declaration provided by the management of the Company stating that these funds were utilized for working capital requirements, the amount equivalent to the excess GST paid to the said parties has been considered as a withdrawal for General Corporate Purposes ('GCP').

Accordingly, this excess withdrawal has been reclassified and adjusted against the approved GCP allocation authorized under the Offer Document, rather than being physically remitted back to the Public Issue Account. We have relied on the management declaration and verified the relevant journal entries in the books of accounts recording this adjustment. Post this adjustment, the unutilized balance available under GCP stands reduced accordingly.

For OM Galaxy Limited
Chartered Accountants
FRN: 124851W

Opindersingh Bachattarsingh Baddhan
Director
DIN: 02258211
Place: Mumbai
Date: 14-11-2026