



OM METALLOGIC LIMITED

(Formerly Known as Om Metallogic Private Limited)

CIN-L28113HR2011PLC044569 | Udyam Reg. No. UDYAM-HR-03-0008438

Registered Office : Kila No. 17, Harfala Road, Opp. Gopal Ji Milk Plant, Village Sikri, Ballabgarh, Haryana - 121004

Corporate Office : C-808, 8th Floor, Vipul Plaza, Sector - 81, Faridabad, Haryana - 121002

Contact No. : 0129-2989582 | E-mail : info@ommetallogic.com

Date: 20th August, 2026

To,
The Listing Department
BSE Limited
Phiroze Jeejeebhoy
Towers Dalal Street, Mumbai — 400001

Scrip Code: 544559

Scrip Name: OML

Sub: Submission of Annual Report for the Financial Year 2025-26 pursuant to Regulation 34(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 34(1) and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Annual Report of Om Metallogic Limited for the Financial Year 2025-26, along with the Notice convening the Annual General Meeting of the Company.

The Annual General Meeting ("AGM") of the Members of the Company is scheduled to be held **on Tuesday, 15th September, 2026 at 04:00 P.M.** (IST) through Video Conferencing ("VC") / Other Audio- Visual Means ("OAVM").

The Annual Report for the Financial Year 2025-26 and the Notice of AGM are being sent through electronic mode to the Members of the Company and are also available on the website of the Company.

Link: <https://ommetallogic.com/>

This is for your information and appropriate dissemination.

Thanking you,

Yours faithfully,

**For & on behalf of
OM METALLOGIC LIMITED**

**Sd./-
Manish Sharma
Managing Director
DIN: 02494864
R/o: Kila No. 17, Harfala Road,
Village Sikri, Opp. Gopal Jee Milk Plant,
Ballabgarh, Haryana, India, 121004**

Date: 20.08.2026

Place: Faridabad



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CORPORATE INFORMATION

BOARD OF DIRECTORS Mr. Manish Sharma Managing Director and Chairperson Mrs. Seema Sharma Whole-Time Director Mrs. Deepali Sehgal Kulshrestha Non-Executive Independent Director Mrs. Kajal Garg Non-Executive Independent Director Mr. Neeraj Bajaj Non-Executive Independent Director KEY MANAGERIAL PERSON Mr. Tulsi Ram Chief Financial Officer Mrs. Prachi Gupta Company Secretary & Compliance Officer	AUDITOR Statutory Auditor M/s. N.K. Mittal & Associates Chartered Accountants (FRN: 113281W) Internal Auditor Mrs. Nancy Jain Chartered Accountant Secretarial Auditor K. Deepika & Co. Practising Company Secretary M No.: A63136 COP: 24855	REGISTERED OFFICE Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabgarh, Haryana, India, 121004 Tel 0129-2989582 Email: info@ommetallogic.com Website: www.ommetallogic.com REGISTRAR & SHARE TRANSFER AGENTS SKYLINE FINANCIAL SERVICES PRIVATE LIMITED Add: D-153A, 1st Floor, Okhla Industrial Area, Phase-I, New Delhi- 110020 PH. 011 40450193-197 Website - grievances@skylinerta.com STOCK EXCHANGE BSE Limited - SME Segment (Scrip Code: 544559) ISIN: INE0R8Q01018
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15TH ANNUAL GENERAL MEETING 2026 NOTICE

NOTICE IS HEREBY GIVEN THAT THE FIFTEENTH (15TH) ANNUAL GENERAL MEETING OF THE MEMBERS OF THE OM METALLOGIC LIMITED WILL BE HELD ON TUESDAY, 15TH SEPTEMBER, 2026 AT 04:00 PM. THROUGH VIDEO CONFERENCING / OTHER AUDIO-VISUAL MEANS (OAVM) FACILITY AT THE DEEMED VENUE I.E. AT REGISTERED OFFICE OF THE COMPANY AT KILA NO. 17, HARFALA ROAD, VILLAGE SIKRI, OPP. GOPAL JEE MILK PLANT, BALLABHGARH, HARYANA, INDIA, 121004

A. ORDINARY BUSINESS:

1. To consider and adopt the Audited Financial Statements for the financial year ended 31st March, 2026 and the Reports of the Board of Directors and Auditors thereon and to consider and if thought fit, to pass with or without modification(s) the following resolution as an Ordinary Resolution:

“RESOLVED THAT the Directors’ Report and the Audited Financial Statements for the financial year ended 31st March, 2026 and the Statement of Profit and Loss Accounts for the Year ended on 31st March, 2026 along with the Auditors’ Report thereon are hereby considered, approved and adopted.”

RESOLVED FURTHER THAT any Directors or KMP of the Company be and are hereby severally authorized to do all such acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution.”

2. Appointment of Director in place of retiring Director Mrs. Seema Sharma, who retires by rotation and being eligible offers herself for re-appointment.

“RESOLVED THAT pursuant to the provisions of section 152 of the Companies Act, 2013 and rules made there under (including any statutory modification and re-enactment thereof) and other applicable provisions, if any of the Companies Act, 2013, Mrs. Seema Sharma (DIN 03641944) who is liable to retire by rotation and being eligible has offered herself for re-appointment, be and is hereby reappointed as a Director of the Company, liable to retire by rotation.”

RESOLVED FURTHER THAT any Directors or KMP of the Company be and are hereby severally authorized to do all such acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution.”

B. SPECIAL BUSINESS

3. To appoint Secretarial Auditors of the Company to consider and, if thought fit, to pass the following resolution as an ordinary resolution:

“RESOLVED THAT pursuant to Section 204 and other applicable provisions, if any, of the Companies Act, 2013, Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), other applicable laws/statutory provisions, if any, as amended



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from time to time, M/s. Ayush D Gupta & Associates, Practising Company Secretaries (COP: 27802) be and are hereby appointed as Secretarial Auditors of the Company for a term of five consecutive years commencing from financial year 2026-27 till financial year 2030-31, at such fees, plus applicable taxes and other out-of-pocket expenses as may be mutually agreed upon between the Board of Directors of the Company and the Secretarial Auditors."

**For & on behalf of
OM METALLOGIC LIMITED**

Sd./-

Manish Sharma

Managing Director

DIN: 02494864

**R/o: Kila No. 17, Harfala Road,
Village Sikri, Opp. Gopal Jee Milk Plant,
Ballabgarh, Haryana, India, 121004**

Sd./-

Seema Sharma

Director

DIN - 03641944

**R/o: Kila No. 17, Harfala Road,
Village Sikri, Opp. Gopal Jee Milk Plant,
Ballabgarh, Haryana, India, 121004**

Date: 20.08.2026

Place: Faridabad



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NOTES:

1. The Ministry of Corporate Affairs ("MCA") vide its General Circular Nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 5, 2020, 10/2022 dated December 28, 2022, 09/2023 dated September 25, 2023, 09/2024 dated September 19, 2024, and subsequent circulars issued in this regard, the latest being 03/2025 dated September 22, 2025 (Collectively referred to as "MCA Circulars") and in accordance with the aforesaid MCA Circulars and Securities and Exchange Board ('SEBI') Circular Nos. SEBI/HO/CFD/CMD1/CIR/P/2020/79 SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated May January 12, 15, 2020, 2021, SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022, SEBI/HO/CFD/PoD- 2/P/CIR/2023/4 dated January 5, 2023, SEBI/HO/CFD/CFD-PoD-2/P/CIR/2023/167 dated October 7, 2023 and SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 3, 2024 (collectively referred to as "SEBI Circulars"), and other applicable and related circulars, if any, on the matter issued by the MCA and the SEBI (collectively referred to as "Relevant Circulars"), the holding of the AGM through VC / OAVM has been permitted.
2. The Explanatory Statement pursuant to Section 102 of the Act, 2013, with respect to the Special Businesses are annexed hereto.
3. In accordance with the provisions of Section 108 of the Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 and Regulation 44 of the SEBI Listing Regulations and in view of the aforesaid MCA and SEBI Circulars, the Company has engaged the services of Skyline Financial Services Private Limited to provide the facility of voting by electronic voting system to all the Members to enable them to cast their votes electronically during the AGM in respect of all the businesses to be transacted at the aforesaid Meeting. The facility of casting the votes by the Members using such electronic voting system from a place other than venue of the AGM ("remote e-voting") is also provided by Skyline Financial Services Private Limited.
4. Company is providing two way teleconferencing facility for the ease of participation of the members. The instructions for members attending/participating in the AGM through VC/OAVM are provided below.
5. The facility for joining the AGM through VC/OAVM shall be open at least 15 minutes before the time scheduled to start the Meeting and shall not be closed till the expiry of 15 minutes after such scheduled time.
6. In compliance with the aforesaid MCA Circulars and SEBI Circulars, electronic copy of the Annual Report for the financial year 2025-26 and Notice of the 15th AGM of the Company, inter alia, indicating the process and manner of e-voting will be sent only through electronic mode to all the Members whose email IDs are registered with the Company's Registrar & Share Transfer Agent/Depository Participant(s) for communication purposes, as the requirement of sending the hard copies of annual report and notice of AGM has been dispensed with. Members may note that the Notice and Annual Report will also be available on the Company's website www.ommetallogic.com and website of the Stock Exchange i.e., BSE Limited at www.bsesme.com
7. Pursuant to the provisions of the Act, a member entitled to attend and vote at the Meeting is entitled to appoint a proxy to attend and vote on a poll instead of him/her and the proxy need not be a Member of the Company. Since the 15th AGM is being held pursuant to the Circulars, through VC / OAVM, physical attendance of Members has been dispensed with. Accordingly, in line with the MCA Circulars, the facility for appointment of proxies by the Members will not be available for the 15th AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice.
8. Institutional/Corporate Members intending to attend the Meeting are required to send a scan of certified copy of the Board Resolution (JPG/PDF format), pursuant to Section 113 of the Act, 2013, authorizing their



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representative to attend the Meeting through VC/OAVM on its behalf and vote through remote e-voting. The said Resolution/Authorization shall be sent to Scrutinizer by email through its registered email address to info.agaassociates@gmail.com with a copy marked to admin@skylinerta.com.

9. Recorded transcript of the Meeting shall be uploaded on the website of the Company and the same shall also be maintained in safe custody of the Company. The registered office of the company shall be deemed to be the place of Meeting for the purpose of recording of the minutes of the proceedings of this AGM.

10. Members having any queries related to accounts and operations or any other matter to be placed at the AGM of the Company, may write to the Company through an email on info@ommetallogic.com, at least seven working days in advance of the Meeting. The same will be replied by the Company suitably.

Members are requested to contact the Company's Registrar & Share Transfer Agent (RTA), Skyline Financial Services Private Limited, D-153 A, 1st Floor, Okhla Industrial Area, Email: admin@skylinerta.com, Website: www.skylinerta.com for reply to their queries/redressal of complaints, if any, or contact Mrs. Prachi Gupta, Company Secretary & Compliance Officer at the Registered Office of the Company (Phone No.: Tel: +91 8604751299; Email: info@ommetallogic.com

11. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, to their DPs in case shares are held in electronic form or to Company's RTA i.e. Skyline Financial Services Private Limited in case shares are held in physical form.

12. Members may avail the facility of nomination by nominating a person to whom their shares in the Company shall vest in the event of their death. The prescribed form can be obtained from the Company's RTA i.e. Skyline Financial Services Private Limited. Members are requested to submit the said details to their DPs in case the shares are held in electronic form and to Skyline Financial Services Private Limited in case the shares are held in physical form.

13. Members who hold shares in physical form in multiple folios in identical names or joint names in the same order of names are requested to send the share certificates to the Company's RTA i.e. Skyline Financial Services Private Limited for consolidation into single folio.

14. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to the Company/RTA i.e. Skyline Financial Services Private Limited.

15. In keeping with the Ministry of Corporate Affairs' Green Initiative measures, the Company hereby requests the Members who have not registered their email addresses so far, to register their email addresses with their DPs in case shares are held by them in electronic form and with the Company's RTA i.e. Skyline Financial Services Private Limited in case shares are held by them in physical form for receiving all communication including annual report, notices, circulars etc. from the Company electronically. If there is any change in the e-mail ID already registered with the Company, members are requested to immediately notify such change to the Company or its RTA in respect of shares held in physical form and to DPs in respect of shares held in electronic form.



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16. Members attending the Meeting through VC/OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.

17. Since the AGM will be held through VC / OAVM, the Route Map is not annexed in this Notice.

18. The Register of Contracts or Arrangements in which Directors are interested, maintained under Section 189 of the Companies Act, 2013, the Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013 read with Rules issued thereunder will be made available electronically for inspection by the Members during the Meeting. All documents referred to in the Notice will also be available for electronic inspection from the date of circulation of this Notice up to the date of AGM. Also, the Notice for this 15th AGM along with requisite documents and the Annual Report for the financial year 2025-26 shall also be available on the Company's website www.ommetallogic.com. Members seeking to inspect such documents can send an email to info@ommetallogic.com.

19. The remote e-voting facility will be available during the following voting period: i. ii. Commencement of remote e-voting: From 09.00 a.m. IST on Saturday, 12th September, 2026. End of remote e-voting: Up to 5.00 p.m. IST on Monday, 14th September, 2026.

20. During this period, the shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date i.e. Wednesday, 09th September, 2026 may cast their vote through remote e-voting. The remote e-voting module shall be disabled by CSDL for voting thereafter and the facility will be blocked forthwith.

CDSL e-Voting System – Fore-voting and Joining Virtual meetings.

1. As you are aware, in view of the situation arising due to COVID-19 global pandemic, the general meetings of the companies shall be conducted as per the guidelines issued by the Ministry of Corporate Affairs (MCA) vide Circular No. 14/2020 dated April 8, 2020, Circular No.17/2020 dated April 13, 2020 and Circular No. 20/2020 dated May 05, 2020. The forthcoming AGM/EGM will thus be held through video conferencing (VC) or other audio visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM/EGM through VC/OAVM.

2. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM/EGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the EGM/AGM will be provided by CDSL.



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3. The Members can join the EGM/AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM/AGM through VC/OAVM will be made available to atleast 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM/AGM without restriction on account of first come first served basis.

4. The attendance of the Members attending the AGM/EGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.

5. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM/EGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM/EGM through VC/OAVM and cast their votes through e-voting.

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM/EGM has been uploaded on the website of the Company at www.ommetallogic.com. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com. The AGM/EGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM/EGM) i.e. www.evotingindia.com.

7. The AGM/EGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 8, 2020 and MCA Circular No. 17/2020 dated April 13, 2020 and MCA Circular No. 20/2020 dated May 05, 2020.

8. In continuation to this Ministry's General Circular No. 20/2020 dated 05.05.2020, General Circular No. 02/2022 dated 05.05.2022 and General Circular No. 10/2022 dated 28.12.2022 and after due examination, it has been decided to allow companies whose AGMs are due in the Year 2023 or 2024, to conduct their AGMs through VC or OAVM on or before 30th September, 2024 in accordance with the requirements laid down in Para 3 and Para 4 of the General Circular No. 20/2020 dated 05.05.2020.

THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

Step 1 :Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 :Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.



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- (i) The voting period begins on 12-09-2026 at 9.00 am and ends on 14-09-2026 at 5.00 pm. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of 9th September, 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020**, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

- (iv) In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to above said SEBI Circular, Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	Login Method
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Individual Shareholders holding securities in Demat mode with CDSL Depository	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsi website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsi website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL Depository	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp



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	3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL



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Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 2109911
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at : 022 - 4886 7000 and 022 - 2499 7000

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(v) Login method for e-Voting and joining virtual meetings for **Physical shareholders and shareholders other than individual holding in Demat form.**

- 1) The shareholders should log on to the e-voting website www.evotingindia.com.
- 2) Click on "Shareholders" module.
- 3) Now enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- 4) Next enter the Image Verification as displayed and Click on Login.
- 5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
- 6) If you are a first-time user follow the steps given below:



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	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

(vi)After entering these details appropriately, click on “SUBMIT” tab.

(vii)Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(viii)For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(ix)Click on the EVSN for the relevant <Company Name> on which you choose to vote.

(x)On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(xi)Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.



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(xii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

(xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(xiv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

(xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

(xvii) Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz, www.ommetallogic.com (designated email address by company), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM/EGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:



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1. The procedure for attending meeting & e-Voting on the day of the AGM/ EGM is same as the instructions mentioned above for e-voting.
2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM/EGM.
4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance atleast seven days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at info@ommetallogic.com. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance seven days prior **to meeting** mentioning their name, demat account number/folio number, email id, mobile number at info@ommetallogic.com. These queries will be replied to by the company suitably by email.
8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
9. Only those shareholders, who are present in the AGM/EGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the EGM/AGM.
10. If any Votes are cast by the shareholders through the e-voting available during the EGM/AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.



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1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.
2. For Demat shareholders - Please update your email id & mobile no. with your respective **Depository Participant (DP)**
3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective **Depository Participant (DP)** which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact toll free no. 1800 2109911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, AVP, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, MarathonFuturex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 2109911.



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ANNEXURE TO AGM NOTICE

Details of Director(s) seeking Appointment/Re-appointment at the Annual General Meeting pursuant to Secretarial Standard-2 on General Meetings and Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Particulars	Details
Name of the Director	Seema Sharma
DIN	03641944
Date of Birth	July 03, 1990
Age	36
Nationality	Indian
Designation	Executive Director
Date of first appointment on the Board	14/12/2011
Nature of expertise in specific functional areas	She has a work experience of more than 13 years in the Management of the Company. She plays a key role in the execution of projects and day to day operations. She has been associated with our Company since incorporation.
Terms and Conditions of Appointment/Re-appointment	Liable to retire by rotation
Remuneration proposed to be paid	6,00,000
Details of remuneration last drawn	6,00,000
Number of Equity Shares held in the Company	12,000
Directorships held in other Companies as on 31.03.2026	NIL
Directorships held in other listed entities	NIL
Membership/Chairmanship of Committees of other listed entities	NIL
List of listed entities from which the Director has resigned in the past three years	NIL
Number of Meetings of the Board attended during FY 2025-26	12
Inter-se relationship between Directors and Key Managerial Personnel	Wife of Mr. Manish Sharma
Skills and capabilities required for the role and the manner in which the proposed person meets such requirements (Applicable in case of Independent Directors)	NA
Whether debarred from holding office of Director by virtue of any Order passed by SEBI or any other authority	No



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EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

Item No. 3

Pursuant to the Regulation 24A & other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") read with provisions of Section 204 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and other applicable provisions of the Companies Act, 2013, if any ("the Act"), the Audit Committee and the Board of Directors at their respective meetings held on 20.08.2026 have approved subject to approval of Members, appointment of M/s. Ayush D Gupta & Associates (Membership No. ACS-73855, CP No. 27802, Peer Review No. 6950/2025) as Secretarial Auditors for a term of 5 (Five) consecutive years from April 1, 2026 till March 31, 2031.

Term of appointment: For a term of 5 (Five) consecutive years from April 01, 2026 to March 31, 2031.

Proposed Fee: Fee as determined by the Board, on recommendation of Audit Committee. Basis of recommendation: The recommendation is based on the fulfilment of the eligibility criteria & qualification prescribed under the Act & Rules made thereunder and SEBI Listing Regulations. While recommending the Board of Directors have also considered, experience of the individual, capability, independent assessment, audit experience and also evaluation of the quality of audit work done by him in the past.

Credentials: M/s. Ayush D Gupta & Associates (Membership No. A73855, CP No. 27802, Peer Review No. 6950/2025) a Practicing Company Secretary, is a seasoned professional with over 2 years of rich experience, specializing in secretarial audits and corporate compliance across a diverse range of industries. CS Ayush Gupta has given her consent to act as Secretarial Auditors of the Company and confirmed that his appointment, if approved, would be within the prescribed limits and that he is not disqualified to be appointed as Secretarial Auditors in terms of provisions of the Act & Rules made thereunder and SEBI Listing Regulations. The Board of Directors of the Company recommends the resolution set out at Item No. 3 for approval of the Members as an Ordinary Resolution. None of the Director, Key Managerial Personnel, or their respective relatives are, in any way, concerned or interested, financially or otherwise, in the said resolution.

OM METALLOGIC LIMITED

CIN- L28113HR2011PLC044569

ANNUALREPORT

FINANCIAL YEAR2025-2026

CORPORATE INFORMATION

BOARD OF DIRECTORS Mr. Manish Sharma Managing Director and Chairperson Mrs. Seema Sharma Whole-Time Director Mrs. Deepali Sehgal Kulshrestha Non-Executive Independent Director Mrs. Kajal Garg Non-Executive Independent Director Mr. Neeraj Bajaj Non-Executive Independent Director KEYMANAGERIALPERSON Mr.Tulsi Ram Chief FinancialOfficer Mrs. Prachi Gupta Company Secretary &ComplianceOfficer	AUDITOR Statutory Auditor M/s. N.K. Mittal & Associates Chartered Accountants (FRN: 113281W) InternalAuditor Mrs. Nancy Jain Chartered Accountant SecretarialAuditor K. Deepika & Co. Practising Company Secretary M No.: A63136 COP: 24855	REGISTEREDOFFICE Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabhgarh, Haryana, India, 121004 Tel0129-2989582 Email:info@ommetallogic.com Website:www.ommetallogic.com REGISTRAR & SHARE TRANSFER AGENTS SKYLINE FINANCIAL SERVICES PRIVATE LIMITED Add: D-153A, 1st Floor, Okhla Industrial Area, Phase-I, New Delhi-110020 PH. 011 40450193-197 Website - grievances@skylinerta.com STOCK EXCHANGE BSE Limited-SME Segment (Scrip Code: 544559) ISIN: INE0R8Q01018
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DETAILS OF COMMITTEES

AUDIT COMMITTEE Mr. Neeraj Bajaj Chairperson Ms. Kajal Garg Member Mr. Manish Sharma Member	STAKEHOLDER RELATIONSHIP COMMITTEE Ms. Deepali Sehgal Kulshrestha Chairperson Ms. Kajal Garg Member Ms. Seema Sharma Member	NOMINATION & REMUNERATION COMMITTEE Ms. Kajal Garg Chairperson Mr. Neeraj Bajaj Member Ms. Deepali Sehgal Kulshrestha Member
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BOARD'S REPORT

Dear Members,

Your Directors have pleasure in presenting this 15th Board's Report and the Company's Audited Financial Statements for the Financial Year ended on 31st March, 2026.

1. FINANCIAL RESULTS OF THE COMPANY

The Company's financial performance for the year ended 31st March 2026 is summarized below:-

(Amount in Lacs ₹)

PARTICULARS	YearEnded 31.03.2026 (in ₹)	YearEnded 31.03.2025 (in ₹)
Revenue from Operations	7513.03	5999.62
Other Income	50.62	41.27
Total Revenue	7563.65	6040.89
Expenditure	6908.61	5494.52
Profit before Exceptional Items & Tax	655.04	546.37
Exceptional Items	9.04	-
Profit before Tax	646	546.37
CurrentTax	175.58	139.86
DeferredTax	-1.07	-4.32
Profit after Tax	471.48	410.83

2. REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS

During the year under review, the Company has earned net revenue from operations of Rs. 7513.03 lacs for the financial year 2025- 2026. Further, the Company has earned a Profit before Tax (PBT) of Rs. 646 Lacs and Profit after tax (PAT) of Rs. 471.48 Lacs.

3. DIVIDEND

With a view to conserve and save the resources for future prospects of the Company, the directors have not declared any dividend for the Financial Year 2025-26.

4. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION & PROTECTION FUND

There is no unclaimed/unpaid Dividend within the meaning of the provisions of Section 125 of the Companies Act, 2013.

5. TRANSFER TO RESERVES

During the financial year under review, no amount was transferred to the General Reserve of the Company.



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6. SHARE CAPITAL

AUTHORISED SHARE CAPITAL

As on 31st March, 2026, the Authorised Share Capital of the Company stood at INR 8,75,00,000/- (Rupees Eight Crore Seventy Five Lacs Only) divided into 87,50,000 (Eighty Seven Lakhs Fifty thousand) Equity Shares of INR 10/- (Rupees Ten) each.

There is no other change in the Authorised Share Capital of the Company.

ISSUED, SUBSCRIBED AND PAID-UP SHARE CAPITAL

25,98,400 Equity Shares of face value of Rs. 10/- each at a premium of ₹ 76/- per share were issued through IPO and allotted on 03.10.2025.

The present issued, subscribed and paid-up share capital of the Company is ₹ 7,86,22,790 divided into 78,62,279 Equity Shares of the Rs. 10/- each and the entire shares of the Company is listed on BSE-SME exchange w.e.f. 07th October, 2025.

7. DETAILS OF INITIAL PUBLIC OFFERING

The Company made its initial public offer of equity shares by way of fresh issue of equity shares in accordance with Chapter IX of The SEBI (ICDR) Regulations, 2018 as amended, wherein 25,98,400 Equity Shares were offered through Initial Public Offer. The 25,98,400 Equity Shares were offered at an offer price of ₹ 86/- per Equity Share (including a share premium of ₹ 76/- per equity Share). The shares were allotted on 03rd October, 2025 to the respective successful applicants under various categories as approved in consultation with the Authorized Representative of the Designated Stock Exchange viz. BSE Limited. The Equity shares of the Company were listed on BSE Limited under SME segment with effect from 07th October, 2025. The Company's IPO received an overwhelming response.

8. DETAILS OF UTILIZATION OF FUNDS AND STATEMENT OF DEVIATION(S) OR VARIATION(S)

Pursuant to Regulation 32 (1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations/ LODR') there was no deviation/variation in the utilization of proceeds as mentioned in the objects stated in the Prospectus, in respect of the Initial Public Offering of the Company.

9. CHANGE IN THE NATURE OF BUSINESS

There is no change in the nature of the business of the company.

10. DETAILS OF THE SUBSIDIARIES, ASSOCIATES AND JOINT VENTURE COMPANIES & ITS PERFORMANCE AND FINANCIAL POSITION

As on March 31, 2026, the Company does not have any Subsidiaries, Associates and Joint venture companies.

11. DETAILS OF COMPANIES WHICH HAVE BECOME OR CEASED TO BE ITS SUBSIDIARIES,



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JOINT VENTURES OR ASSOCIATE COMPANIES DURING THE YEAR ALONG WITH REASONS THERE FOR

The Company did not have Subsidiaries, Joint ventures companies or Associate companies during the year

12. CONSOLIDATED FINANCIAL STATEMENT

The Company does not have any Subsidiary company, Associate Company and Joint Venture Company hence company is not required to prepare Consolidated Financial Statement.

13. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS/ COURTS/ TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

There are no significant/material orders passed by the Regulators or Courts or Tribunals impacting the going concern status of the Company and its operations in future.

14. STATEMENT IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

The Internal Financial Controls of the Company are adequate keeping in mind Company's business size and mode of operations. All processes and safety measures are followed to protect from financial or business loss, unauthorized use or disposition of its assets. All the transactions are properly regulated through proper channels to maintain control.

The Board has adopted policies and procedures to ensure orderly and efficient conduct of its business, including adherence to the Company's policies, safeguarding of its assets, prevention and detection of fraud, error reporting mechanisms, accuracy and completeness of the accounting records, and timely preparation of reliable financial disclosures.

15. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR AND THE DATE OF THIS REPORT

The Company has increased its Authorised Share Capital to ₹ 16,00,00,000 from ₹ 8,75,00,000 as on 29th July, 2026.

Further, Company has initiated the process for the proposed Rights Issue of Equity Shares. In this regard, the Company filed the Draft Letter of Offer on 11 August 2026 for the proposed Rights Issue. The Company is in the process of completing the necessary regulatory and statutory requirements in connection with the Rights Issue.

16. POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

The policy of the Company on directors' appointment and remuneration, including the criteria for determining qualifications, positive attributes, independence of a director and



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other matters, as required under Companies Act, 2013, is available on our website, at www.ommetallogic.com.

17. SECRETARIAL STANDARDS

The Company has complied with applicable Secretarial Standards issued by the Institute of Company Secretaries of India.

18. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

The Company has not provided any loans nor it has provided any guarantees under the provisions of Section 186 of the Companies Act, 2013 during the financial year under review and hence the said provision is not applicable.

19. PARTICULARS OF CONTRACTS OR ARRANGMENTS MADE WITH RELATED PARTIES UNDER SECTION 188

Related party transactions that were entered during the financial year were on an arm's length basis and were in the ordinary course of business. There were no materially significant related party transactions with the Company's Promoters, Directors, Management or their relatives, which could have had a potential conflict with the interests of the Company. The details of these transactions are part of Notes to Accounts and Form AOC – 2 attached to this report as Annexure B.

The Board of Directors of the Company has in place the policy to regulate transactions between the Company and its related parties, in compliance with the applicable provisions of the Companies Act 2013, the Rules thereunder and the Listing Regulations. This policy has been uploaded on the website of the Company at www.ommetallogic.com.

20. POLICIES

The Company is committed to adhere to the highest standards of ethical, social, moral and legal conduct of business operations. The different types of policies have been uploaded on the website of the Company at www.ommetallogic.com.

21. DIRECTORS

Board of Directors and Key Managerial Personnel:

NAME	DESIGNATION
Mr. Manish Sharma	Chairman & Managing Director
Mrs. Seema Sharma	Whole Time Director
Mrs. Kajal Garg	Non Executive Independent Director
Mr. Neeraj Bajaj	Non Executive Independent Director
Mrs. Deepali Sehgal Kulshrestha	Non Executive Independent Director
Mr. Tulsiram	Chief Financial Officer
Mrs. Prachi Gupta	Company Secretary & Compliance Officer



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The appointment of Mrs. Kajal Garg as an Independent Director of the Company was with effect from 28 May 2025. Further, Mr. Neeraj Bajaj and Mrs. Deepali Sehgal Kulshrestha were appointed as Independent Directors of the Company with effect from 12 June 2025.

Mr. Suryakant Gupta resigned from the position of Independent Director of the Company with effect from 20 June 2025. Ms. Kritika Gupta and Mr. Piyush Keserwani resigned from the position of Independent Directors of the Company with effect from 11 June 2025.

Mr. Tulsiram, holding PAN: AVQPT5025P, was appointed as the Chief Financial Officer (CFO) of the Company w.e.f. 23 April 2025 and Mr. Hoshyar Sharma having PAN: FIJPS8149N has resigned from the office of Chief Financial Officer of the Company w.e.f. 15 April 2025.

22. MEETINGS OF THE BOARD

A. Board Meeting

During the year under review, total 12 (Twelve) Board Meetings were convened. The intervening gap between the meetings was within the period prescribed under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

Sr.No.	Meeting Dates	Present
1	10.04.2025	05
2	23.04.2025	05
3	27.05.2025	05
4	01.06.2025	06
5	04.06.2025	06
6	12.06.2025	06
7	04.07.2025	05
8	26.07.2025	05
9	11.09.2025	05
10	16.09.2025	05
11	14.10.2025	05
12	09.02.2026	05

B. General Meeting

Sr.No.	Type of Meeting	Date of meeting	Total Number of Members entitled to attend the meeting	Attendance	
				Number	% of total shareholding
1.	Annual General Meeting	30.09.2025	47	12	91.86



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2.	Extraordinary General Meeting	28.05.2025	45	10	91.50
3.	Extraordinary General Meeting	12.06.2025	45	11	91.55
4.	Extraordinary General Meeting	11.09.2025	47	12	91.86

Committees of the Board of Directors

In compliance with the requirement of applicable laws and as part of the best governance practice, the Board has constituted various Committees of its members. These Committees hold meetings at such frequencies as is deemed necessary by them to effectively undertake and deliver upon the responsibilities and tasks assigned to them. Minutes of the meetings of each of these Committees are tabled regularly at the Board Meetings.

AUDIT COMMITTEE		
Name of Director	Status	Nature of Directorship
Mr. Neeraj Bajaj	Chairperson	Non-Executive Independent Director
Ms. Kajal Garg	Member	Non-Executive Independent Director
Mr. Manish Sharma	Member	Managing Director and Chairperson
STAKEHOLDER RELATIONSHIP COMMITTEE		
Ms. Deepali Sehgal Kulshrestha	Chairperson	Non-Executive Independent Director
Ms. Kajal Garg	Member	Non-Executive Independent Director
Ms. Seema Sharma	Member	Whole Time Director
NOMINATION AND REMUNERATION COMMITTEE		
Ms. Kajal Garg	Chairperson	Non-Executive Independent Director
Mr. Neeraj Bajaj	Member	Non-Executive Independent Director
Ms. Deepali Sehgal Kulshrestha	Member	Non-Executive Independent Director

23. RETIRES BY ROTATION OF DIRECTORS

In pursuance to the provisions of Section 152 of the Companies Act, 2013, Mrs. Seema



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Sharma, Whole time director would retire by rotation at the 15th Annual General Meeting of the Company and being eligible for re-appointment. Mrs. Seema Sharma has offered herself for re-appointment.

24. CREDIT RATING OF SECURITIES

The Company has not obtained any credit rating of its securities due to non-applicability.

25. FRAUD REPORTING

There have been no instances of fraud reported by the Statutory Auditors under Section 143(12) of the Act and Rules framed thereunder either to the Company or to the Central Government.

26. OTHER DISCLOSURES

The Directors state that the Company has made disclosures in this report for the items prescribed in section 134 (3) of the Act and Rule 8 of The Companies (Accounts) Rules, 2014 and other applicable provisions of the Act and Listing Regulations, to the extent the transactions took place on those items during the year. The Directors further state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review;

- I. The Company has not bought back any of its securities during the year under review.
- II. The company has not issued any Sweat Equity Shares during the year under review.
- III. The company has not issued any Bonus Shares during the year under review.
- IV. The company has not provided any Stock Option Scheme to the employees.
- V. There is no revision in the Board's report or the Financial Statements.

27. GENERAL INFORMATION

There is no major change in the industry to which your company belongs. The overall view of the industry is positive. Your Board feels that the external environment and economic outlook is also encouraging. The Company has not inducted any strategic partner.

28. DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY

The company has been addressing various risks impacting the company and the policy of the company on risk management is provided as required under the provisions of Section 134(3) (n) as under:

The company has established a risk management policy commensurate with the size and pursuant to the nature of business of the company. The Company is also in the process of skill development of the employees to improve the quality and efficiency. The operational risks of fire and accidents etc are mitigated through insurance cover, safety norms and continued training to employees.

29. DETAILS OF CORPORATE INSOLVENCY RESOLUTION PROCESS INITIATED UNDER THE



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INSOLVENCY AND BANKRUPTCY CODE, 2016 (IBC)

No corporate insolvency resolution process is initiated against our Company under Insolvency and Bankruptcy Code, 2016 (IBC).

30. DETAILSOFAFAILURETOIMPLEMENTANYCORPORATEACTION

The provisions relating to failure to implement any corporate action are not applicable to the company

31. KEY INITIATIVES WITH RESPECT TO STAKEHOLDER RELATIONSHIP, CUSTOMER RELATIONSHIP, ENVIRONMENT, SUSTAINABILITY, HEALTH AND SAFETY

The company has taken all possible effort in respect of Stakeholder relationship, Customer relationship, Environment, Sustainability, Health and Safety.

32. NUMBER OF COMPLAINTS RELATING TO CHILD LABOUR, FORCED LABOUR, INVOLUNTARY LABOUR

The Company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

No cases of child labor, forced labor, involuntary labour and discriminatory employment were reported in the financial year under review.

33. CORPORATE GOVERNANCE

The Company strives to incorporate the appropriate standards for corporate governance. However, pursuant to Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Company is not required to mandatorily comply with the provisions of certain regulationsof the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and therefore the Company has not provided a separate report on Corporate Governance, although few of the information are provided in this report under relevant heading.

34. PARTICULARS OF EMPLOYEES

Disclosures pertaining to remuneration and other details as required under Section 197(12) of the Act read with Rule5(1)of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is attached as **Annexure C** which forms part of this report.

35. DISCLOSURES PURSUANT TO SECTION 197(14) OF THE COMPANIES ACT,2013

Company has not any Company's Holding or Subsidiary company hence no Managing Director or Whole-Time Director of the Company was in receipt of any remuneration or commission from the Company's Holding or Subsidiary companies during the financial year.

36. DIRECTORS RESPONSIBILITY STATEMENT



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Pursuant to the requirement under section 134(3)(c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

- (i) in the preparation of the annual accounts for the financial year ended 31st March, 2026, the applicable accounting standards read with requirement set out under Schedule III of the Companies Act, 2013 had been followed and there is no material departure from the same;
- (ii) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at March 31, 2026 and of the profit and loss of the company for that period;
- (iii) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (iv) the directors had prepared the annual accounts on a going concern basis; and
- (v) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

37. DECLARATION BY INDEPENDENT DIRECTORS

The Company appointed Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 and applicable SEBI Regulation and declaration has been obtained from independent directors.

38. DETAILED REASON OR REPORT ON REVISION OF FINANCIAL STATEMENTS

There is no revision of financial statement during the year. Hence, it is not applicable to our company.

39. FORMAL ANNUAL EVALUATION OF THE PERFORMANCE OF THE BOARD, ITS COMMITTEES AND OF INDIVIDUAL DIRECTORS

The Annual Evaluation of the performance of the Board, its committees, and of Individual Directors is carried out by the Board and Committees from time to time.

40. STATUTORY AUDITOR

M/s N. K. Mittal & Associates, Chartered Accountants having Firm Regd. No. 009462N, Statutory Auditors of the Company having Firm Registration Number 113281W, appointed as the Statutory Auditors of the Company in the Annual General Meeting ("AGM") held on September 28, 2024, for a period of five years i.e. till the conclusion of the Annual General Meeting ("AGM") to be held in 2029.

41. AUDITOR'S REPORT

There is no qualification or observation or adverse remark made by the Auditor in its Report. Moreover, the notes to the financial statements are self-explanatory and does not call for any further comment. Hence Board of Director is not required to give any



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comment under section 134(3) (f) of Companies Act 2013.

42. SECRETARIAL AUDIT

Pursuant to the provision of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Board of Directors have appointed M/s K. Deepika & Co., Company Secretaries for conducting Secretarial Audit of the Company for the year ended 31st March 2026. Secretarial Audit Report issued by M/s K. Deepika & Co., in Form MR-3 (Annexure D) forms part of this report. There are no qualifications, reservations or adverse remarks made by M/s K. Deepika & Co., Secretarial Auditors of the Company in their Audit Report for the year under review.

43. DEPOSITS

The Company has not invited/ accepted any deposits from the public during the year ended March 31, 2026. There were no unclaimed or unpaid deposits as on March 31, 2026.

44. CORPORATE SOCIAL RESPONSIBILITY

As on 31st March, 2026, the provisions prescribed under Section 135 of the Companies Act, 2013 in respect of CSR is not applicable to the Company. Hence, the Company has neither made any provision towards CSR nor has it constituted the Corporate Social Responsibility (CSR) Committee.

45. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014, is annexed herewith as “Annexure-A”.

46. WEBSITE OF THE COMPANY

Company maintains a website www.ommetallogic.com where detailed information of the Company and specified details in terms of the Companies Act, 2013.

47. VIGIL MECHANISM

The Company has established a vigil mechanism, through a Whistle Blower Policy, where Directors and employees can voice their genuine concerns or grievances about any unethical or unacceptable business practice. A whistle-blowing mechanism not only helps the Company in detection of fraud, but is also used as a corporate governance tool leading to prevention and deterrence of misconduct.

It provides direct access to the employees of the Company to approach the Compliance



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Officer or the Chairman of the Audit Committee, where necessary. The Company ensures that genuine Whistle Blowers are accorded complete protection from any kind of unfair treatment or victimization. The Whistle Bower Policy is disclosed on the website of the Company at www.ommetallogic.com.

48. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013.

The following is a summary of sexual harassment complaints received and disposed off during the year 2025-26;

No of complaints received : NIL

No of complaints disposed off : NIL

49. ANNUAL RETURN

The Annual Return required under section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014 is applicable to the company as the company have website. The web link of such annual return is on www.ommetallogic.com.

50. RELATED PARTY TRANSACTIONS

Particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 in the form AOC-2 is annexed herewith as “Annexure-B”.

51. MANAGEMENT DISCUSSION AND ANALYSIS REPORT

In terms of Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a review of the performance of the Company for the year under review, Management Discussion and Analysis Report, highlighting the important aspects of the business of the Company is presented in a separate section forming part of this Annual Report as **Annexure - E**.

52. MAINTENANCE OF COST RECORD

The cost record is not applicable to the company during the year 2025-26.

53. HUMAN RESOURCES

The Management maintains healthy relationship with the officers and the Employees.

54. MATERIAL CHANGES AND COMMITMENTS

There is material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.



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Sr.No.	Particular	Date
1.	The Company has increased its Authorised Share Capital to ₹ 16,00,00,000 from ₹ 8,75,00,000	29.07.2026
2.	Company has initiated the process for the proposed Rights Issue of Equity Shares. In this regard, the Company filed the Draft Letter of Offer on 11 August 2026 for the proposed Rights Issue.	11.08.2026

The company shall do compliances in future related to above mentioned point as on director report date and thereafter material changes in the structure of the company.

55. DOWNSTREAM INVESTMENT

The Company neither has any Foreign Direct Investment (FDI) nor invested as any Downstream Investment in any other Company in India.

56. INTERNAL AUDIT

At the beginning of each financial year, an audit plan is rolled out with approval of the Company's Audit Committee. The plan is aimed at evaluation of the efficacy and adequacy of internal control systems and compliance thereof, robustness of internal processes, policies and accounting procedures and compliance with laws and regulations. Based on the reports of internal audit, process owners undertake corrective action in their respective areas. Significant audit observations and corrective actions are periodically presented to the Audit Committee of the Board.

57. EMPLOYEES STOCK OPTION SCHEMES

The Company has not implemented any Employee Stock Option Scheme (ESOP) or other employee stock-based benefit scheme during the financial year under review. Accordingly, no shares have been issued under any ESOP scheme, and the provisions of Rule 12(9) of the Companies (Share Capital and Debentures) Rules, 2014 are not applicable to the Company for the financial year ended 31st March 2026.

58. CORPORATE GOVERNANCE EMPLOYEES STOCK OPTION SCHEMES

The Company is listed on SME Platform of BSE, by virtue of Regulation 15 of Listing Regulation the compliance with the corporate governance provisions as specified in Regulation 17, 17A, 18, 19, 20, 21, 22, 24, 24A, 25, 26, 27 clauses (b) to (i) and (t) of sub regulation 2 of Regulation 46 and Para C, D and E of Schedule V of the listing regulation are not applicable to the Company. Hence, the Corporate Governance Report does not form part of this Annual Report.

59. DEMATERIALISATION OF EQUITY SHARES

All the equity shares of the Company are in dematerialized form with either of the depositories viz NSDL and CDSL. The ISIN No. allotted to the company is INE0R8Q01018.



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60. ACKNOWLEDGMENTS

Your Directors take this opportunity to place on record their appreciation and sincere gratitude to the Government of India, Government of Haryana, and the Bankers to the Company for their valuable support and look forward to their continued co-operation in the years to come.

Your Directors acknowledge the support and co-operation received from the employees and all those who have helped in the day to day management.

For and on behalf of the Board of Directors

OM METALLOGIC LIMITED

Date: 20.08.2026

Place: Faridabad

SD

Manish Sharma

Managing Director

(DIN 02494864)

SD

Seema Sharma

Director

(DIN: 03641944)



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ANNEXURE-A

DETAILS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

[Pursuant to Section 134 (3)(m) of The Companies Act, 2013 read with Rule 8(3) of The Companies (Accounts) Rules, 2014] and forming part of the Report of the Directors

(A) Conservation of energy-

(I)	The steps taken or impact on conservation of energy	Nil
(II)	The steps taken by the company for utilizing alternate sources of energy;	Nil
(III)	The capital investment on energy conservation equipment.	Nil

(B) Technology absorption-

(I)	The efforts made towards technology absorption;	Nil
(II)	The benefits derived like product improvement, cost reduction, product Development or import substitution;	Nil
(III)	In case of imported technology (imported during the last three years Reckoned from the beginning of the financial year)-	Nil
	(a) The details of technology imported; (b) The year of import; (c) Whether the technology been fully absorbed; (d) If not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and	N.A
(IV)	The expenditure incurred on Research and Development.	Nil

(C) Foreign exchange earnings and Outgo-

(I)	The Foreign Exchange earned in the terms of actual inflows during the year;	As per mentioned in notes financial statement
(II)	Foreign Exchange outgo during the year in terms of actual outflow.	Nil

For and on behalf of the Board of Directors

OM METALLOGIC LIMITED

Date: 20.08.2026

Place: Faridabad

SD

Manish Sharma

Managing Director

(DIN 02494864)

SD

Seema Sharma

Director

(DIN: 03641944)

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ANNEXURE B

AOC-2

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business.

Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014:

Details of contracts or arrangements or transactions not at arm's length basis: Nil

Details of material contracts or arrangement or transactions at arm's length basis:

(Amount in Lacs ₹)

Name(s) of the related party and nature of relationship	Nature of Contracts/ Arrangement/ Transaction s	Duration of the contracts/ arrangement s/ transactions	Salient terms of the contracts/ arrangements/ Transactions including the value, if any	Date of Approval by the Board/Member, if any	Approved by	Amount paid as advances, if any: (In Rupees)
Bhagwan Fuels	Purchases	As agreed between parties	Transaction Value: Rs. 35.06/-	10.04.2025	Board Meeting	-
R.B.B.C Metal Co.	Advance to supplier	As agreed between parties	Transaction Value: Rs. 5.40/-	10.04.2025	Board Meeting	-

For and on behalf of the Board of Directors

OM METALLOGIC LIMITED

SD

Manish Sharma

Managing Director

(DIN 02494864)

SD

Seema Sharma

Director

(DIN: 03641944)

Date: 20.08.2026

Place: Faridabad



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ANNEXURE-C

Particulars of Remuneration as Per Section 197 (12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel), Rules, 2014.

1. Disclosure of remuneration of Directors and Key Managerial Personnel for the Financial Year ended 31st March 2026:

Sr. No.	Name of Directors/KMP	Designation	Remuneration in 2024-25	Remuneration in 2025-26	%increase/Decrease of Remuneration in 2024-25	Ratio of Remuneration to median remuneration of employee's
1.	Manish Sharma	Managing Director	9,00,000	9,00,000	-	3.57 : 1
2.	Seema Sharma	Whole-time Director	6,00,000	6,00,000	-	2.38:1.
3.	Tulsiram*	Chief Financial Officer	-	6,27,000	-	2.49:1.
4.	Prachi Gupta**	Company Secretary and Compliance Officer	4,41,000	7,20,000	-	2.86:1.

*Mr. Tulsiram was appointed w.e.f. 23.04.2025

**Mrs. Prachi Gupta was appointed w.e.f. 01.08.2024

2. Names of top ten employees in terms of remuneration drawn from the Company in the financial year 2025-26 in terms of Rule 5(2) of the companies (Appointment and Remuneration of Managerial Personnel) Rules 2014:

S. NO.	Name	Designation	Remuneration (Rs. P.A.)
1	Manish Sharma	Managing Director	900000
2	Seema Sharma	Director	600000
3	Gaurav Gaur	Admin	420000
4	Tulsi Ram	CFO	627000
5	Vikram	Accountant	600000
6	Prachi Gupta	CS	720000
7	Mukesh	Production Incharge	252000
8	Veena	Office Assistant	360000



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Registered Office : Kila No. 17, Harfala Road, Opp. Gopal Ji Milk Plant, Village Sikri, Ballabgarh, Haryana - 121004

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Contact No. : 0129-2989582 | E-mail : info@ommetallogenic.com

9	Raj Partap	Security Guard	168000
10	Vijay Pal	Production Head	228000

- The median remuneration of the Company for its employees is ₹2,52,000 per annum for the financial year 2025-2026.
- There was no increase in the remuneration of Mr. Manish Sharma, Managing Director and Mrs. Seema Sharma, Whole-time Director during the financial year despite their increased responsibilities and valuable contribution towards the growth and development of the Company. There was no increase in the remuneration of the Chief Financial Officer and Company Secretary during the year.
- The number of permanent employees on the rolls of Company: There are 17 permanent employees on the rolls of the Company, out of which there are 13 male and 04 females as on 31st March 2026.
- The Board of Directors of the Company affirmed that remuneration of all Directors and Key Managerial Personnel and other employees of the Company are as per the Remuneration Policy of the Company.

For and on behalf of the Board of Directors

OM METALLOGIC LIMITED

Date: 20.08.2026

Place: Faridabad

SD

Manish Sharma

Managing Director

(DIN 02494864)

SD

Seema Sharma

Director

(DIN: 03641944)



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MANAGEMENT DISCUSSION AND ANALYSIS

The Management Discussion and Analysis for the financial year ended **31 March 2026** should be read in conjunction with the Audited Financial Statements and the accompanying Notes to Accounts forming part of the Annual Report.

1. INDUSTRY STRUCTURE AND DEVELOPMENTS

The Company operates in the aluminium recycling and secondary aluminium manufacturing industry and is primarily engaged in the processing of aluminium-based metal scrap to manufacture aluminium alloys in the form of ingots.

During the financial year under review, the aluminium recycling industry continued to witness growth driven by increasing demand for recycled aluminium from various end-user industries, including automotive, electrical, construction, engineering and other manufacturing sectors. The growing emphasis on sustainability, resource efficiency and the circular economy has further increased the importance of aluminium recycling. The industry is also witnessing greater focus on efficient scrap collection, segregation, processing and adoption of improved recycling technologies.

The Company continues to focus on strengthening its market position through consistent product quality, efficient processing of aluminium scrap, optimisation of production processes, effective cost management and development of long-term relationships with customers and suppliers.

The management believes that the long-term prospects of the aluminium recycling industry remain positive, supported by increasing demand for aluminium and aluminium alloys, growing awareness regarding sustainable manufacturing, increasing use of recycled materials, Government initiatives promoting recycling and the circular economy, and the expanding requirements of various end-user industries.

2. OPPORTUNITIES AND THREATS

Opportunities

The major opportunities available to the Company include:

- **Increasing demand for recycled aluminium products** from the automotive, electrical, construction, packaging and other manufacturing industries.
- **Expansion into new markets and geographical areas** by increasing the customer base and supplying recycled aluminium products to new industrial customers.
- **Improvement in operational efficiency through technology and process optimisation**, including better scrap segregation, melting, recovery and quality-control processes.



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- **Development of new recycled aluminium products and alloys** according to changing customer requirements and industry specifications.
- **Opportunities arising from increasing Government focus on recycling, circular economy, sustainable manufacturing and Extended Producer Responsibility (EPR) initiatives**, along with growing demand for environmentally sustainable and recycled materials.

Threats

The major risks/threats faced by the Company include:

- **Volatility in aluminium and aluminium scrap prices**, which may adversely affect the Company's operating margins and profitability.
- **Availability and cost of quality aluminium scrap**, as fluctuations in supply and procurement prices may impact production costs.
- **Increasing competition** from organised and unorganised aluminium recyclers and secondary aluminium manufacturers.
- **Increase in energy and fuel costs**, which may increase the overall cost of recycling and processing operations.
- **Dependence on imported aluminium scrap**, wherever applicable, may expose the Company to changes in import duties, freight costs, foreign exchange fluctuations and international supply-chain disruptions.
- **Changes in environmental, waste-management and recycling regulations** may result in additional compliance requirements and operating costs.
- **Quality and contamination of scrap material** may affect recovery rates, production efficiency and the quality of finished recycled aluminium products.
- **Slowdown in key end-user industries**, such as automotive, construction, electrical and manufacturing, may adversely affect demand for recycled aluminium products.
- **Technological changes and need for continuous investment** in modern recycling, segregation and processing equipment may increase capital expenditure requirements.
- **Price competition from the informal recycling sector** may put pressure on product pricing and margins

The Company continuously monitors these factors and takes appropriate measures to mitigate their possible impact on its operations and financial performance.

3. SEGMENT-WISE / PRODUCT-WISE PERFORMANCE

During the financial year under review, the Company was primarily engaged in processing aluminium based metal scrap to manufacture aluminium alloys in the form of ingots.

The segment/product-wise performance of the Company is summarised below:

Particulars	FY 2025-26	FY 2024-25
Revenue from Operations	₹7513.03 Lakhs	₹ 5999.62 Lakhs



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Other Income	₹ 50.62 Lakhs	₹41.27 Lakhs
Profit Before Tax	₹646 Lakhs	₹546.37 Lakhs
Profit After Tax	₹471.48 Lakhs	₹410.83Lakhs

Where the Company has only one reportable business segment, the Company may state:

“The Company operates predominantly in a single business segment and accordingly, separate segment-wise reporting is not applicable.”

4. OUTLOOK

The Company expects the business outlook for the coming financial year to remain **positive**.

The management proposes to focus on:

- Increasing revenue and profitability;
- Expanding the customer base;
- Improving operational efficiency;
- Strengthening existing products/services;
- Exploring new business opportunities and markets; and
- Maintaining prudent financial and risk-management practices.

The Company will continue to monitor market conditions and adapt its business strategies accordingly.

5. RISKS AND CONCERNS

The Company is exposed to various risks arising from changes in business, economic, regulatory and market conditions.

The principal risks identified by the Company include:

1. **Market Risk:** Changes in market demand and competitive conditions may affect revenue and margins.
2. **Raw Material / Input Cost Risk:** Fluctuations in input prices may impact operating margins.
3. **Credit Risk:** Delays or defaults in receivables may affect working capital.
4. **Liquidity Risk:** Adequate liquidity is maintained to meet the Company's operational and financial obligations.
5. **Regulatory Risk:** Changes in applicable laws and regulations may affect the Company's operations.
6. **Operational Risk:** Operational disruptions may affect production and delivery schedules.

The Company has adopted appropriate systems and controls to identify, monitor and mitigate material risks.



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6. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has adequate internal control systems commensurate with the size, scale and complexity of its operations.

The internal control framework is designed to ensure:

- Safeguarding of assets;
- Accuracy and completeness of accounting records;
- Reliability of financial reporting;
- Compliance with applicable laws and regulations;
- Prevention and detection of frauds and errors; and
- Efficient and effective conduct of business operations.

The internal controls are periodically reviewed by the management and the Audit Committee. Wherever considered necessary, corrective and improvement measures are undertaken.

7. DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

During the financial year ended 31 March 2026, the Company recorded revenue from operations of ₹7513.03 lakhs as compared to ₹5999.62 lakhs during the previous financial year.

The Profit Before Tax stood at ₹646 Lakhs as compared to ₹546.37 Lakhs in the previous financial year, while Profit After Tax stood at ₹471.48 Lakhs as compared to ₹410.83 Lakhs in the previous financial year.

During the financial year ended 31 March 2026, the Company recorded revenue from operations of ₹7513.03 lakhs as compared to ₹5999.62 lakhs during the previous financial year.

The Profit Before Tax stood at ₹646 Lakhs as compared to ₹546.37 Lakhs in the previous financial year, while Profit After Tax stood at ₹471.48 Lakhs as compared to ₹410.83 Lakhs in the previous financial year.

The improvement in revenue and profitability was primarily attributable to higher business volumes, improved operational performance and effective cost management during the year under review. The Company continued to focus on strengthening its market presence, improving operational efficiencies and maintaining prudent financial management.

Overall, the financial performance of the Company remained positive during the financial year 2025-26, reflecting growth in its operations and profitability.

8. HUMAN RESOURCES / INDUSTRIAL RELATIONS

Human resources are considered an important asset for the sustainable growth of the Company.



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The Company maintains cordial relations with its employees and provides a conducive working environment for professional development and productivity.

As on 31 March 2026, the total number of employees of the Company was 17.

During the year under review, the industrial relations remained cordial and satisfactory.

The Company continues to undertake appropriate measures relating to employee welfare, training, development and workplace safety.

9. KEY FINANCIAL RATIOS

In accordance with Schedule V, Part B of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the following key financial ratios are disclosed:

Particulars	FY 2025-26	FY 2024-25	% Change
Debtors Turnover	6.50	4.87	33.39%
Inventory Turnover	2.60	3.70	-29.80%
Current Ratio	4.82	1.69	184.40%
Debt Equity Ratio	0.11	0.88	-87.00%
Net Profit Margin (%)	6.28%	6.85%	-8.35%
Return on Net Worth (%)	19.00%	42.00%	-54.40%

Explanation for significant changes

A significant change means a change of **25% or more** compared with the immediately preceding financial year. During the year under review, the following significant changes were observed:

- **Current Ratio:** The Current Ratio increased from **1.69 in FY 2024-25 to 4.82 in FY 2025-26**, representing an increase of **184.40%**. The increase in the ratio is mainly attributable to an increase in current assets, particularly inventories and other current assets, during the year.
- **Debt Equity Ratio:** The Debt Equity Ratio decreased from **0.88 in FY 2024-25 to 0.11 in FY 2025-26**, representing a decrease of **87.00%**. The decrease is mainly attributable to repayment of borrowings and an increase in shareholders' equity during the year.
- **Debt Service Coverage Ratio:** The Debt Service Coverage Ratio increased from **5.53 in FY 2024-25 to 8.23 in FY 2025-26**, representing an increase of **48.71%**. The increase is



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mainly attributable to improvement in earnings available for debt servicing and reduction in debt repayment obligations during the year.

- **Return on Net Worth:** The Return on Net Worth decreased from **42.00% in FY 2024-25 to 19.00% in FY 2025-26**, representing a decrease of **54.40%**. The decrease is mainly attributable to a substantial increase in shareholders' equity pursuant to the issue of equity shares during the year.
- **Inventory Turnover Ratio:** The Inventory Turnover Ratio decreased from **3.70 in FY 2024-25 to 2.60 in FY 2025-26**, representing a decrease of **29.80%**. The decrease is mainly attributable to higher average inventory maintained during the year.
- **Trade Receivables Turnover Ratio:** The Trade Receivables Turnover Ratio increased from **4.87 in FY 2024-25 to 6.50 in FY 2025-26**, representing an increase of **33.39%**. The increase is mainly attributable to improvement in collection from customers during the year.
- **Trade Payables Turnover Ratio:** The Trade Payables Turnover Ratio increased from **13.21 in FY 2024-25 to 26.53 in FY 2025-26**, representing an increase of **100.86%**. The increase is mainly attributable to faster payments to suppliers and a consequent reduction in average trade payables during the year.
- **Net Capital Turnover Ratio:** The Net Capital Turnover Ratio decreased from **5.88 in FY 2024-25 to 3.04 in FY 2025-26**, representing a decrease of **48.34%**. The decrease is mainly attributable to an increase in working capital during the year.
- **Return on Capital Employed:** The Return on Capital Employed decreased from **0.48 in FY 2024-25 to 0.18 in FY 2025-26**, representing a decrease of **62.04%**. The decrease is mainly attributable to a substantial increase in capital employed pursuant to the issue of equity shares during the year.

10. RETURN ON NET WORTH

The Return on Net Worth of the Company stood at **19.00% for FY 2025-26 as compared to 42.00% for FY 2024-25**.

The decrease in Return on Net Worth is primarily attributable to a **substantial increase in shareholders' equity during the year pursuant to the issue of equity shares**, while the increase in profitability was comparatively lower than the increase in the net worth of the Company.

11. DISCLOSURE OF ACCOUNTING TREATMENT

The financial statements of the Company have been prepared in accordance with the applicable Accounting Standards / Indian Accounting Standards, as applicable under the Companies Act, 2013.

"The Company has not adopted any accounting treatment different from that prescribed under the applicable Accounting Standards in the preparation of its financial statements for the financial year ended 31 March 2026."

12. CAUTIONARY STATEMENT



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Statements in this Management Discussion and Analysis describing the Company's objectives, projections, estimates, expectations or predictions may constitute “forward-looking statements” within the meaning of applicable securities laws and regulations.

Actual results may differ materially from those expressed or implied due to various factors, including changes in economic conditions, market conditions, regulatory environment, competition, raw material prices, business risks and other factors beyond the control of the Company.

The Company undertakes no obligation to publicly update or revise any forward-looking statements based on subsequent events or developments.



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Contact No. : 0129-2989582 | E-mail : info@ommatallogenic.com

DECLARATION ON CODE OF CONDUCT

To,
The Members of
Om Metallogenic Limited
(Formerly Known as Om Metallogenic Private Limited)

This is to certify that the Company has laid down a Code of Conduct ("the Code") for all the Members of the Board of Directors and Senior Management Personnel of the Company. The Code is available on the website of the Company.

It is hereby confirmed that all the Directors and Senior Management Personnel of the Company have affirmed compliance with the Code of Conduct for the financial year ended March 31, 2026.

This declaration is made in compliance with the requirements of Regulation 34(3) read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For and on behalf of the Board of Directors
Om Metallogenic Limited

Sd./-
Manish Shamra
Managing Director

Date: 20.08.2026
Place: Faridabad



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Contact No. : 0129-2989582 | E-mail : info@ommetallogic.com

CERTIFICATION BY CHIEF FINANCIAL OFFICER OF THE COMPANY

I hereby declare that all the Members of the Board of Directors and Senior Management Personnel of Om Metallogic Limited have affirmed compliance with the Code of Conduct of the Company for the financial year ended March 31, 2026.

For and on behalf of the Board of Directors
Om Metallogic Limited

Sd./-
Tulsiram
Chief Financial Officer

Date: 20.08.2026
Place: Faridabad



Form No. MR- 3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule no. 9 of
the Companies (Appointment and Remuneration of Managerial Personnel)
Rules, 2014]

To,
The Members
Om Metallogic Limited
L28113HR2011PLC044569
KILA NO. 17, Harfala Road,
Village Sikri, Opp. Gopal Jee Milk Plant,
Ballabhgarh, Haryana, India, 121004

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Om Metallogic Limited (hereinafter called the "Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

The Company rolled out Initial Public Issue (IPO) during the audit period. Through IPO, the Company offered 25,98,400 Equity Shares of face value of Rs.10/- each fully paid up at a price of Rs. 86/- per Equity Share (including a premium of Rs. 76/- per Equity Share). The equity shares of the Company were fully subscribed and listed on Bombay Stock Exchange of India Limited (BSE SME Emerge) on October 07, 2025.

Based on our verification of the books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

Our Report is to be read along with the observations, if any, made by the Statutory Auditors in their Audit report on the financial statements of the company for the year ended 31st March, 2026.

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2026 and verified the provisions of the following acts and regulations and also their applicability as far as the Company is concerned during the period under audit:

- i) The Companies Act, 2013 ("the Act") and the rules made thereunder;
- ii) The Securities Contracts (Regulation) Act, 1956 ("SCRA") and the rules made thereunder;
- iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- iv) The Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;



- v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
- (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulation, 2015;
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
 - (d) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; *(Not applicable during the period under review)*
 - (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; *(Not applicable during the period under review)*
 - (f) The Securities and Exchange Board of India (Registrar to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with clients; *(Not applicable during the period under review)*
 - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; *(Not applicable during the period under review)*
 - (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; *(Not applicable during the period under review)* and
 - (i) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018.

We have also examined compliance with applicable clauses of the following

1. Secretarial Standards issued by the Institute of Company Secretaries of India.
2. Provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We report further that, during the audit period, there were few specific events / actions which have a major bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines standards etc. happened:

1. The Company received an in-principle approval letter dated September 08, 2025, from BSE for the listing of its shares on the BSE SME Platform.
2. The Company allotted 25,98,400 equity shares of Rs. 10/- each at a price of Rs. 86/- per equity share (including a Premium of Rs. 76/- per equity share) to the respective bidders on 03 October 2025 under Initial public offer (IPO).
3. The Company listed its 25,98,400 equity shares of face value Rs. 10/- each on the BSE SME Platform vide listing approval letter dated 06 October, 2025, according to which the trading of such shares commenced w.e.f. 07 October, 2025.
4. Mr. Tulsiram, holding PAN: AVQPT5025P, was appointed as the Chief Financial Officer (CFO) of the Company w.e.f. 23 April 2025 and Mr. Hoshyar Sharma having PAN: FIJPS8149N has been resigned from the office of Chief Financial Officer of the Company w.e.f. 15 April 2025.



5. The appointment of Mrs. Kajal Garg as an Independent Director of the Company with effect from 28 May 2025. Further, Mr. Neeraj Bajaj and Mrs. Deepali Sehgal Kulshrestha were appointed as Independent Directors of the Company with effect from 12 June 2025.

6. Mr. Suryakant Gupta resigned from the position of Independent Director of the Company with effect from 20 June 2025. Ms. Kritika Gupta and Mr. Piyush Keserwani resigned from the position of Independent Directors of the Company with effect from 11 June 2025.

We further report that:

- i) The Board of Directors of the Company is duly constituted with proper balance of Executive Director, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
- ii) Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days and/or on shorter notice after receipt of confirmation from all the Directors in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
- iii) All decisions at Board Meetings & Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or the Committees of the Board, as the case may be.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

Place: Haryana
Date: 04.08.2026

For, K. Deepika & Co


Deepika Kumari
M. No - A65136
C P No. - 24855
Deepika Kumari
Company Secretary in practice
(Proprietor)
Membership No. A65136
C P No.: 24855
UDIN: A065136H001014986

This report is to be read with our letter of even date which is annexed as Annexure - 1 and forms an integral part of this report.



Annexure 1

To,
The Members
Om Metallogic Limited
L28113HR2011PLC044569
KILA NO. 17, Harfala Road,
Village Sikri, Opp. Gopal Jee Milk Plant,
Ballabgarh, Haryana, India, 121004

Our report of even date is to be read along with this letter.

1. Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. We believe that the process and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company and relied on the Report issued by Auditors.
4. Wherever required, we have obtained the Management representation about the Compliance of laws, rules and regulations and happening of events, etc.
5. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedure on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

Place: Haryana
Date: 04.08.2026

For, K. Deepika & Co.


Deepika Kumari
Company Secretary in practice
(Proprietor)
Membership No. A65136
C P No.: 24855
UDIN: A065136H001014986

OM METALLOGIC LIMITED

FINANCIAL STATEMENT

FINANCIAL YEAR: 2025– 2026

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

FROM

N. K. MITTAL & ASSOCIATES

CHARTERED ACCOUNTANTS

Email ID :- nkmittalandassociates@gmail.com,
nkm@nkmittal.com

Mobile No.: -+91 9892640589, +91 98924 12486

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinion:

We have audited the Financial Statements of Om Metallogic Limited (Formerly known as OM Metallogic Private Limited) ("the Company"), which comprise the balance sheet as at 31st March 2026, and the statement of profit and loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31st, 2026, and its Profit, and its cash flows for the year ended on that date.

Basis for Opinion:

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



Key Audit Matters:

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

Other Information:

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

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

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

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

Responsibilities of Management and those charged with Governance for the Financial Statements:

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



the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

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

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

Report on Other Legal and Regulatory Requirements:

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, is given as per **Annexure "B"**.
2. As required by Section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c. The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account
 - d. In our opinion, the aforesaid financial statements comply with the Accounting



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

- e. On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164(2) of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, is given as per **Annexure "C"**
- g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statement. Refer Note No 37 to the financial statements.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities 'Intermediaries', with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - v. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities 'Funding Parties', with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

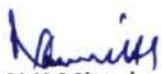


- vi. Based on our audit procedures, nothing has come to our notice that has caused us to believe that the representations under sub-clause (iv) and (v) contain any material mis-statements
- vii. The company has not declared or paid any dividend during the year.
- viii. Based on our examination which included test checks, the company has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transaction recorded in the respective software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.
- ix. With respect to the matter to be included in the Auditor's Report under section 197(16) of the Act. In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of Section 197 of the Act. The MCA has not prescribed other details under section 197(16) of the Act which are required to be commented upon by us.

N K Mittal & Associates

Chartered Accountants

Firm Registration Number: 113281W


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



Place: Mumbai

Date: 09.06.2026

Annexure A to Independent Auditor's report:

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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



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



“Annexure B” to the Independent Auditor’s Report

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

Clause 1 – Property, Plant and Equipment

(a)(A) In our opinion and according to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has maintained proper records showing full particulars, including quantitative details and situation of its Property, Plant and Equipment.

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

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

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

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

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

Clause 2 – Inventory and Working Capital

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

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

Clause 3 – Investments, Guarantees, Securities and Loans

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



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

(Rs. In lakhs)

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

- (b) In our opinion, the terms and conditions of the loans and advances granted are, prima facie, not prejudicial to the interest of the Company.
- (c) In respect of loans repayable on demand, no specific schedule for repayment of principal has been stipulated. Accordingly, the question of regularity of repayment does not arise.
- (d) Certain loans aggregating to ₹15.13 lakhs were overdue for more than ninety days as at the balance sheet date.

(Rs. In lakhs)

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

- (e) No loan or advance in the nature of loan which had fallen due during the year has been renewed or extended, nor has any fresh loan been granted to settle the overdue of existing loans.
- (f) Loans aggregating to ₹15.13 lakhs are repayable on demand.

(Rs. In Lakhs)

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

Clause 4 – Compliance with Sections 185 and 186

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

Clause 5 – Deposits

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



Clause 6 – Cost Records

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

Clause 7 – Statutory Dues

(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been regular in depositing with the appropriate authorities undisputed statutory dues including Income-tax, Goods and Services Tax, Provident Fund, Employees' State Insurance and other statutory dues applicable to it.

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

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

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

Clause 8 – Unrecorded Income

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

Clause 9 – Borrowings

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

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

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

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

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

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



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

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

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

Clause 11 – Fraud

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

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

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

Clause 12 – Nidhi Company

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

Clause 13 – Related Party Transactions

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

Clause 14 – Internal Audit System

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

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

Clause 15 – Non-cash Transactions

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

Clause 16 – Registration under RBI Act, 1934

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

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

Clause 17 – Cash Losses

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



Clause 18 – Resignation of Statutory Auditors

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

Clause 19 – Material Uncertainty in Meeting Liabilities

According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the Financial Statements, our knowledge of the Board of Directors and management plans and based on the audit evidence obtained by us, nothing has come to our attention which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that the Company is not capable of meeting its liabilities existing at the balance sheet date as and when they fall due within a period of one year from the balance sheet date.

We, however, state that this is not an assurance as to the future viability of the Company. Our reporting is based on the facts existing up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within one year from the balance sheet date will be discharged by the Company as and when they fall due.

Clause 20 – Corporate Social Responsibility

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

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

Clause 21 – Qualifications or Adverse Remarks in Consolidated Financial Statements

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

For N K Mittal & Associates

Chartered Accountants

Firm Registration Number: 113281W



CA (Dr.) N K Mittal

(Partner)

Membership Number: 046785

UDIN: 26046785MIKNVJ4584



Place: Mumbai

Date : 09.06.2026

ANNEXURE “C” TO THE INDEPENDENT AUDITOR’S REPORT

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

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

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

Management’s Responsibility for Internal Financial Controls

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

Auditor’s Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk.



The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting with reference to these Standalone Financial Statements.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements .

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

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

For N K Mittal & Associates

Chartered Accountants

Firm's Registration Number: 113281W


CA (Dr.) N K Mittal
(Partner)

Membership Number: 046785

UDIN: 26046785MIKNVJ4584



Place: Mumbai

Date: 09-06-2026

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

(Rs. in lakhs)

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

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

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

In terms of our report attached.

For N K Mittal & Associates

Chartered Accountants

Firm Registration Number: 113281W

CA (Dr.) N K Mittal

(Partner)

Membership Number: 046785



For on behalf of board

For OM Metallogic Limited

Manish Sharma

Managing Director

DIN: 02494864

Seema Sharma

Director

DIN: 03641944

Tulsiram

Chief Financial Officer

Prachi Gupta

Company Secretary

Place: Mumbai

Date: 09th June, 2026

Place: Faridabad

Date: 09th June, 2026

Place: Faridabad

Date: 09th June, 2026

OM METALLOGIC LIMITED
(Formerly Known as OM Metallog Private Limited)
(L28113HR2011PLC044569)

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 31st MARCH, 2026

(Rs. in Lakhs)

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

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

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

In terms of our report attached.

For N K Mittal & Associates

Chartered Accountants

Firm Registration Number: 113281W

CA (Dr.) N K Mittal

(Partner)

Membership Number: 046785



For on behalf of board

For OM Metallog Private Limited

Manish Sharma
Managing Director
DIN: 02494864

Seema Sharma
Director
DIN: 03641944

Tulsiram
Chief Financial Officer

Prachi Gupta
Company Secretary

Place: Mumbai

Date: 09th June, 2026

Place: Faridabad

Date: 09th June, 2026

Place: Faridabad

Date: 09th June, 2026

OM METALLOGIC LIMITED
(Formerly Known as OM Metallogic Private Limited)
(1.28113HR2011PLC044569)
CASH FLOW STATEMENT FOR THE PERIOD ENDED 31st MARCH, 2026

(Rs. in Lakhs)

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

In terms of our report attached.

For N K Mittal & Associates

Chartered Accountants

Firm Registration Number: 113281W

CA (Dr.) N K Mittal

(Partner)

Membership Number: 046785



For on behalf of board

For Om Metallogic Limited

Manish Sharma

Managing Director

DIN: 02494864

Seema Sharma

Director

DIN: 03641944

Tulsiram

Chief Financial Officer

Prachi Gupta

Company Secretary

Place: Mumbai

Date: 09th June, 2026

Place: Faridabad

Date: 09th June, 2026

Place: Faridabad

Date: 09th June, 2026

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.



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.



OM METALLOGIC LIMITED

(Formerly Known as OM Metallogic Private Limited)

(L28113HR2011PLC044569)

Summary of significant accounting policies and other explanatory information

(All amounts in ₹ except otherwise stated)

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.



OM METALLOGIC LIMITED
(Formerly Known as OM Metallog Private Limited)
(L28113HR2011PLC044569)

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

(Rs. in Lakhs)

Note : 2 SHARE CAPITAL

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

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

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

Note : 2.2 Terms/ rights attached to equity shares

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

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

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

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

Note : 2.4 Shareholding of Promoters & Promoters Group

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

Note : 2.5 % Change in shareholding of promoter group

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



OM METALLOGIC LIMITED			
(Formerly Known as OM Metallogic Private Limited)			
(L28113HR2011PLC044569)			
Notes Forming Integral Part of the Financial Statement as at 31st March, 2026			(Rs. in Lakhs)
Note : 3 RESERVE SURPLUS			
Sr. No	Particulars	As at 31st March 2026	As at 31st March 2025
(i)	Reserve and Surplus shall be classified as:		
a	Capital Reserve	-	-
b	Securities Premium Account		
	Balance at the beginning of the year	-	-
	Addition during the year	1,974.78	38.66
	Share Issue Expenses*	165.47	38.66
	Balance at the end of the year	1,809.32	-
c	Revaluation Reserve	-	-
d	General Reserve	-	-
e	Other Reserves	-	-
f	Surplus/ (Deficit) in Profit & Loss Account		
	Balance at the beginning of the year	652.13	241.29
	Add: Profit for the year	471.48	410.83
		1,123.61	652.12
	Less : Appropriations		
	Issue of Bonus Shares to shareholders	-	-
	Proposed Dividend	-	-
	Taxes	-	-
		-	-
	Balance at the end of the year	1,123.61	652.12
		-	-
	Total	2,932.93	652.12
(ii)	Debit Balance of statement of profit & Loss shall be shown as a negative figure under the head "Surplus". Similarly, the balance of Reserve and Surplus, after adjusting negative balance of surplus, if any, shall be shown under the head "Reserve and Surplus" even if the resulting figure is in the negative.		
* Refer Note No.34			
Note : 4 LONG TERM BORROWINGS.			
Sr. No	Particulars	As at 31st March 2026	As at 31st March 2025
	Long Term Borrowings shall be classified as:		
a	Term Loan		
	- From Bank (Secured)	-	1.72
b	Loans From Related Party		
	Unsecured		
	- From Directors	169.50	102.94
	- From Relatives	55.10	55.10
c	Other Loans & Advances (Unsecured)	-	-
	In case of continuing default as on the balance sheet date in repayment of loans and interest.		
1	Period of Default		
2	Amount		
	Total	224.61	159.77
Unsecured Loans :			
1. Received from Directors and Relatives of Director to the company, the terms and condition of repayment of principal and payment of interest are not specified. Hence, the same is considered as long-term and interest-free.			
Note : 5 DEFERRED TAX LIABILITIES / ASSETS			
Sr. No	Particulars	As at 31st March 2026	As at 31st March 2025
(a)	Deferred tax Liabilities	-	-
(b)	Deferred tax Assets	3.50	2.43
	Deferred Tax Liabilities / Assets (Net)	3.50	2.43
	Total	3.50	2.43
Note : 6 OTHER LONG TERM LIABILITIES			
Sr. No	Particulars	As at 31st March 2026	As at 31st March 2025
	Other Long Term Liabilities shall be classified as:		
(a)	Trade Payables:		
	(i) Acceptances	-	-
	(ii) Advance to debtors	-	-
(b)	Others:	-	-
	Total	-	-



OM METALLOGIC LIMITED
(Formerly Known as OM Metallog Private Limited)
(L28113HR2011PLC044569)

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

(Rs. in Lakhs)

Note : 7 LONG TERM PROVISIONS

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

* Refer Note No 36

Note : 8 SHORT TERM BORROWINGS

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

Secured Loans :

1. The company has availed Cash Credit of INR 300.00 lakhs at ROI of 9.50 % from Axis Bank against the hypothecation of stock & book debts and Equitable Mortgage of House 1774 along with personal Guarantee of Manish Sharma, Seema sharma, Satish Gaur & Ashish Gaur.
2. The company has availed Vehicle Loan of INR 21.61 lakhs at the ROI 7.55% from Axis Bank against the Hypothecation of Vehicle repayable in 61 EMI of INR 0.43 Lakhs

Note : 9 TRADE PAYABLE

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

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

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

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

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



OM METALLOGIC LIMITED			
(Formerly Known as OM Metallog Private Limited)			
(L28113HR2011PLC044569)			
Notes Forming Integral Part of the Financial Statement as at 31st March, 2026			(Rs. in Lakhs)
Note : 10 OTHER CURRENT LIABILITIES			
Sr. No	Particulars	As at 31st March 2026	As at 31st March 2025
(a)	Interest accrued and due on borrowings	-	-
(b)	Other payables	-	-
	(i) Statutory remittances (Contributions to PF and ESIC, Withholding Taxes, Excise Duty, VAT, Service Tax, TDS, GST etc.)	133.02	165.46
	(ii) Payable Employee/Directors	24.60	7.97
	(iii) Trade / security deposits received	-	-
	(iv) Advances from customers	-	73.83
	(v) Others - Professional Tax	-	-
	(vi) Others -	-	-
	Total	157.62	247.26
Notes : 11 SHORT TERM PROVISIONS			
Sr. No	Particulars	As at 31st March 2026	As at 31st March 2025
(a)	Provision for employee benefits:		
	(i) Provision for Gratuity*	0.16	-
	(ii) Provision for compensated absences	-	-
(b)	Provision - Others:		
	(i) Provision for taxes		
	GST Payable		-
	Income tax Provision	407.80	238.54
	TDS		
	(ii) Provision - others		
	Audit Fees Payable		
	Outstanding exp payable		
	Director remuneration & Salaries Payable		
	Total	407.97	238.54

*Refer Note No 36



OM METALLOGIC LIMITED											
(Formerly Known as OM Metallogic Private Limited)											
(L28113HR2011PLC044569)											
Notes Forming Integral Part of the Financial Statement as at 31st March, 2026											
Note : 12 PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS											
(Rs. In lakhs)											
Sr. No	Particulars	GROSS BLOCK-COST / BOOK VALUE				DEPRECIATION / AMORTISATION				NET BLOCK	
		Value as on 01.04.2025	Additions	Disposal	Value as on 31.03.2026	Value as on 01.04.2025	Eliminated on disposal of assets	Depreciation for the year	Value as on 31.03.2026	As on 31.03.2026	As on 31.03.2025
A	Tangible Assets										
	Air Conditioner	1.91	-	-	1.91	1.48	-	0.10	1.57	0.33	0.43
	Plant & Machinery	155.48	111.40	-	266.88	67.11	-	21.65	88.76	178.12	88.37
	Generator	6.70	-	-	6.70	3.40	-	0.21	3.61	3.09	3.30
	Office Equipment	5.32	1.28	-	6.60	3.41	-	1.18	4.59	2.01	1.91
	Tools & Dies	0.31	-	-	0.31	0.26	-	-	0.26	0.05	0.05
	Computer	2.46	-	-	2.46	2.05	-	0.20	2.24	0.22	0.42
	Furniture	2.47	8.54	-	11.01	1.47	-	1.21	2.68	8.33	1.00
	Vehicles	56.45	-	-	56.45	38.92	-	4.25	43.17	13.28	17.53
	Industrial Shed	3.80	-	-	3.80	1.65	-	0.20	1.85	1.95	2.15
	SUB TOTAL (A)	234.90	121.22	-	356.12	119.75	-	28.99	148.74	207.39	115.15
B	Intangible Assets	-	-	-	-	-	-	-	-	-	-
	SUB TOTAL (B)	-	-	-	-	-	-	-	-	-	-



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

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

(Rs in Lakhs)

Note : 13 NON CURRENT INVESTMENTS

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

Note : 14 LONG TERM LOANS AND ADVANCES

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

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

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

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

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

Note : 15 OTHER NON CURRENT ASSETS

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

Note : 16 CURRENT INVESTMENTS

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

Note : 17 INVENTORIES

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

Note: Details of inventory of work-in-progress

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



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

(Rs in Lakhs)

Note : 18 TRADE RECEIVABLE

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

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

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

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

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

Note : 19 CASH AND CASH EQUIVALENT

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

Note :20 SHORT TERMS LOANS AND ADVANCES

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

Note :21 OTHER CURRENT ASSETS

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



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Notes Forming Part of the Financial Statements as at 31st March, 2026			
(Rs. in Lakhs)			
Note : 22 REVENUE FROM OPERATIONS			
Sr. No	Particulars	For the period ended 31st March 2026	For the period ended 31st March 2025
1	Sale of Goods	7,513.03	5,999.62
2	Sale of Services	-	-
	Total	7,513.03	5,999.62
Note : 23 OTHER INCOME			
Sr. No	Particulars	For the period ended 31st March 2026	For the period ended 31st March 2025
(a)	Rebate & Discount Received	48.78	41.27
(b)	Freight Received	1.84	-
	Total	50.62	41.27
Note : 24 COST OF MATERIAL CONSUMED			
Sr. No	Particulars	For the period ended 31st March 2026	For the period ended 31st March 2025
	Opening stock	1,336.21	1,065.90
	Add: Purchases	8091.51	5349.76
		9,427.73	6,415.65
	Add:-Direct Expenses	-	-
		9,427.73	6,415.65
	Less: Closing stock	3,094.24	1336.21
	Total	6,333.49	5,079.44
Note : 25 PURCHASE OF TRADED GOODS			
Sr. No	Particulars	For the period ended 31st March 2026	For the period ended 31st March 2025
1	Purchase of Goods	-	-
2	Purchase of Services	-	-
	Total	-	-
Note : 26 CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN- PROGRESS AND STOCK-IN-TRADE			
Sr. No	Particulars	For the period ended 31st March 2026	For the period ended 31st March 2025
	Inventories at the end of the year: (Transit)		
	Finished goods	87.80	70.25
	Work-in-progress	123.32	158.86
	Stock-in-trade	-	-
		211.12	229.11
	Inventories at the beginning of the year: (Transit)		
	Finished goods	70.25	59.96
	Work-in-progress	158.86	51.13
	Stock-in-trade	-	-
		229.11	111.09
	Net (increase) / decrease	17.99	- 118.02



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Notes Forming Part of the Financial Statements as at 31st March, 2026			
(Rs. in Lakhs)			
Note : 27 EMPLOYMENT BENEFIT EXPENSES			
Sr. No	Particulars	For the period ended 31st March 2026	For the period ended 31st March 2025
1	Salaries and wages	53.06	55.49
2	Contributions to provident and other funds	0.47	0.43
3	Director Remuneration & Fees	15.00	15.00
4	Gratuity Expenses*	0.93	-
5	Staff welfare expenses	0.53	3.74
	Total	69.99	74.66
* Refer Note No 36			
Note :28 FINANCIAL COST			
Sr. No	Particulars	For the period ended 31st March 2026	For the period ended 31st March 2025
(a)	Interest expense on:		
	(i) Borrowings	67.43	90.06
	(ii) Trade payables	-	-
	(iii) Others(Bank Interest)	-	-
	- Interest on delayed / deferred payment of income tax	-	-
	- Others (give details)	-	-
(b)	Other borrowing costs - Loan Processing Charges	-	-
(c)	Bank Charges	1.05	2.09
(d)	Net (gain) / loss on	-	-
	Total	68.48	92.15
Note : 29 DEPRECIATION AND AMORTISED COST			
Sr. No	Particulars	For the period ended 31st March 2026	For the period ended 31st March 2025
1	Depreciation	28.99	28.51
2	Preliminary Expenses W/O	-	-
	Total	28.99	28.51
Note : 30 OTHER EXPENSES			
Sr. No	Particulars	For the period ended 31st March 2026	For the period ended 31st March 2025
	Direct Expenses		
1	Power, Fuel & Consumables Expenses	193.40	136.21
2	Electricity Expenses	8.00	6.61
3	Labour Charges (Contractor)	71.00	26.96
4	Water Charges	1.00	0.26
5	Repairs & Maintenance	10.54	8.51
6	Rent, Rate & Taxes	7.20	7.20
7	Weightment Charges	0.80	1.39
	Indirect Expenses		
1	Audit Fees	2.60	3.85
2	Brokrage and Commission	-	3.83
3	Bad Debts	5.71	-
4	Depository Payment	1.96	0.45
5	Director Sitting Fees	2.16	1.50
6	Discount to Customer	-	35.12
7	Freight & Cartage Expenses	21.65	37.82
8	Insurance	1.65	0.82
9	Interest on Statutory dues	0.82	-
10	Legal Fees & Professional Fees	33.93	19.37
11	Fees & Taxes	0.03	0.13
12	Office Expenses	2.02	12.16
13	Packing Expenses	2.27	8.03
14	Printing & Stationary	0.17	1.60
15	Repair & Maintenance Expenses	2.19	8.18
16	Office Rent	2.84	1.76
17	Provision for Bad Debts	9.71	-
18	ROC Expenses	0.61	1.32
19	Security Expenses	6.23	5.47
20	Statutory Remittance	0.49	-
21	Software Expenses	0.12	-
22	Telephone, Mobile & Internet Expenses	0.57	0.86
23	Traveling & Conveyance Expenses	-	8.35
	Total	389.69	337.78



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

31 Event occurring after the Balance Sheet Date

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

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

33 Earning Per Share (EPS)

a) Basic and Diluted EPS

(Rs.in Lakhs)

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

34 Share Issue Expenses

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

35 Segment Information

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

36 Employee Benefits- Gratuity

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

A. Reconciliation of Present Value of Defined Benefit Obligation

(Rs. in Lakhs)

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

B. Amount Recognised in Profit & Loss Account

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



C. Current / Non-Current Bifurcation of Liability

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

D. Actuarial Assumptions

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

37 Contingent Liabilities & Commitment

(Rs. In Lakhs)

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

38 Micro and Small Enterprises

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

39 Other statutory information

- The Company has not traded or invested in crypto currency or virtual currency during the year.
- 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.
- 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.
- 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.
- 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:
 - 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 to or on behalf of the ultimate beneficiaries.
- 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:
 - 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
- The Company has not been declared wilful defaulter by any banks / financial institution or government or any government authority.
- 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.
- The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act 2013 read with Companies (Restrictions on number of Layers) Rules, 2017.



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

40 Related Party : As per Annexure "A"

41 Ratios : As per Annexure "B"

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

Signatures to Notes 1 to 42

As per our report of even date

For N K Mittal & Associates

Chartered Accountants

Firm Registration Number: 113281W


CA (Dr.) N K Mittal
(Partner)

Membership Number: 046785



For and on behalf of the Board of Directors

For on behalf of board

Manish Sharma
Managing Director
DIN: 02494864

Seema Sharma
Director
DIN: 03641944

Tulsiram
Chief Financial Officer

Prachi Gupta
Company Secretary

Place: Mumbai

Date: 09th June, 2026

Place: Faridabad

Date: 09th June, 2026

OM METALLOGIC LIMITED
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Annexure A- Related Party transactions.

List of Related Party, as disclosed by Management:-

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

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



(Rs. In lakhs)

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



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Notes forming part of the financial statements

Annexure "B"

Financial Ratio

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



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

* Excluding Processing Fees

