

**Independent Auditor's Review Report on Unaudited Financial Results of Omax Autos Limited for
the quarter and six months ended September 30, 2025 pursuant to regulation 33 of the SEBI (Listing
Obligations and Disclosure Requirements) Regulations, 2015**

To The Board of Directors of Omax Autos Limited

1. We have reviewed the accompanying Statement of unaudited financial results ("the Statement") of Omax Autos Limited ("the Company"), for the quarter and six months ended September 30, 2025 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ('the Act') and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 prescribed under Section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the



information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **BGJC & Associates LLP**
Chartered Accountants
Firm Registration No. 003304N/N500056

Manish Kumar



Manish Kumar

Partner

Membership No. 423629

UDIN: 25423629BMOQPC9063

Date: October 30, 2025

Place: New Delhi



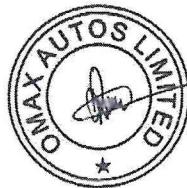
Passionate about Performance

OMAX AUTOS LIMITED
(CIN L39103HR1983PLC026142)
REGD. OFFICE : B-26, INSTITUTIONAL AREA, SECTOR 32, GURUGRAM -122001

STATEMENT OF UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2025

(₹ in Lakhs)

Particulars	For the quarter ended			Half year ended		Year Ended
	September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
INCOME:						
I. Revenue from Operations	8,828.03	9,963.65	7,858.21	18,791.68	16,278.39	36,925.86
II. Other Income	734.46	1,078.35	562.12	1,312.81	1,329.70	2,443.72
III. Total Income (I + II)	9,562.49	11,042.00	8,420.33	20,604.49	17,608.09	39,369.58
EXPENSES:						
Cost of Material Consumed	7,050.63	7,670.33	6,123.83	14,720.96	12,597.73	28,469.28
Change in inventories of finished good and work-in-progress	(75.19)	139.03	(169.52)	63.84	(177.90)	11.95
Employee benefits expense	470.35	500.28	505.97	1,036.63	1,066.08	2,184.26
Finance Costs	424.70	439.70	500.82	864.40	1,019.95	2,023.99
Depreciation & amortization expense	434.85	426.55	503.05	861.40	1,019.22	1,916.15
Other expenses	863.68	752.73	682.56	1,616.41	1,418.36	3,038.00
Total Expenses	9,169.02	9,994.62	8,146.71	19,163.64	16,943.44	37,643.63
V. Profit before exceptional items and tax (III-IV)	393.47	1,047.38	273.62	1,440.85	664.65	1,725.95
VI. Exceptional items- Gain/(Loss)	-	(202.00)	1,906.71	(202.00)	1,906.71	1,805.71
VII. Profit before tax from ordinary activities (V + VI)	393.47	845.38	2,180.33	1,238.85	2,571.36	3,531.66
VIII. (1) Current tax	157.92	194.81	68.18	352.73	68.18	206.20
(2) Deferred tax Charge / (Credit)	184.53	(63.54)	558.18	120.99	684.37	946.66
(3) Earlier years tax adjustment	17.57	-	-	17.57	-	224.15
Total Tax Expense	360.02	131.27	626.36	491.29	752.55	1,377.01
IX. Profit for the period / Year (VII-VIII)	33.45	714.11	1,553.97	747.56	1,818.81	2,154.65
X. Other Comprehensive Income						
(i) Items that will not be reclassified to profit or loss :-						
(a) Actuarial gains of defined benefit plans (Net of Taxes)	-	-	-	-	-	34.24
Total Other Comprehensive Income	-	-	-	-	-	34.24
XI. Total Comprehensive Income for the period / year (IX + X)	33.45	714.11	1,553.97	747.56	1,818.81	2,188.89
XII. Earnings per share not annualised for the quarter						
(a) Basic (In ₹)	0.16	3.34	7.27	3.50	8.51	10.07
(b) Diluted (In ₹)	0.16	3.34	7.27	3.50	8.51	10.07
XIII. Paid-up equity share capital (Face value of ₹ 10/- per share)	2,138.82	2,138.82	2,138.82	2,138.82	2,138.82	2,138.82
XIV. Other Equity						29,380.84



(Signature)

OMAX AUTOS LIMITED

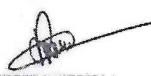
Notes :-

1. The above unaudited financial results of OMAX AUTOS LIMITED (the company) for the half year ended September 30, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 30, 2025.
2. The Company is primarily engaged in manufacturing of Sheet Metal Components and Assemblies for various customers and within geographical area of India and accordingly there are no reportable operating or geographical segments.
3. The financial results are prepared in accordance with recognition and measurement principals of Indian Accounting Standards as notified under the Companies (Indian Accounting Standard) Rules 2015 (as ammended) as specified in Companies Act, 2013.
4. The Statement includes the results for the quarter and half year ended September 30, 2025 which were subjected to limited review by the auditors.
5. The financial results for the half year ended September 30, 2025 are being published in the newspapers as per the format prescribed under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. The financial results are available on the Company's website www.omaxauto.com and on the website of BSE (www.bseindia.com) and NSE (www.nseindia.com).
6. The company does not have any associate, joint venture and subsidiary company as on September 30, 2025.
7. Corresponding previous periods figures have been reclassified / regrouped and Rearranged wherever necessary.

Place : Gurugram

Dated : October 30, 2025

For and on behalf of the Board of Directors



DEVASHISH MEHTA
(Managing Director)
DIN:07175812



TAVINDER SINGH
(Whole-Time Director)
DIN:01175243



(₹ in Lakhs)

Particulars	As at September 30, 2025	As at March 31, 2025
ASSETS		
Non-current assets:		
(a) Property, plant and equipment	17,988.06	18,529.13
(b) Capital work-in-progress	1.80	75.34
(c) Right of use assets	661.46	588.23
(d) Investment property	7,575.92	7,512.67
(e) Other intangible assets	426.88	461.19
(f) Financial Assets:		
(i) Other financial assets	6,599.46	6,309.15
(g) Non-current tax assets (net)	202.51	1,095.78
(h) Other non-current assets	114.01	184.08
Total non-current assets	33,570.10	34,755.57
Current assets:		
(a) Inventories	1,006.10	1,111.30
(b) Financial assets:		
(i) Investments	4,555.75	4,072.03
(ii) Trade receivables	218.38	433.81
(iii) Cash and cash equivalents	1,939.12	1,375.37
(iv) Bank balances other than (ii) above	4,020.33	4,675.63
(v) Loans	2.21	7.53
(vi) Other financial assets	233.17	250.52
(c) Current Tax Assets (Net)	334.92	428.41
(d) Other Current Assets	1,853.26	204.48
Total current assets	14,163.24	12,559.08
Assets held for sale	1,061.87	1,120.72
TOTAL ASSETS	48,795.21	48,435.37
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	2,138.82	2,138.82
(b) Other equity	29,593.69	29,380.84
Total Equity	31,732.51	31,519.66
Liabilities		
Non-current liabilities:		
(a) Financial liabilities:		
(i) Borrowings	3,490.44	4,244.42
(ii) Lease liabilities	700.80	626.88
(iii) Other financial liabilities	274.45	229.37
(b) Government grants	1,061.80	1,240.25
(c) Deferred tax liabilities (net)	1,963.29	1,842.30
(d) Provisions	68.03	68.02
Total non-current liabilities	7,558.81	8,251.24
Current liabilities:		
(a) Financial liabilities:		
(i) Borrowings	2,886.80	2,799.44
(ii) Lease liabilities	72.99	63.32
(iii) Trade payables		
(a) Total outstanding dues of micro and small enterprises	438.01	922.85
(b) Total outstanding dues of creditors other than micro and small enterprises.	3,236.19	2,055.85
(iv) Other financial liabilities	1,637.50	1,636.56
(b) Government grants	366.91	432.27
(c) Other current liabilities	789.27	675.07
(d) Provisions	76.22	79.11
Total current liabilities	9,503.89	8,664.47
TOTAL EQUITY AND LIABILITIES	48,795.21	48,435.37



W. Jain



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Cash Flow Statement for half year ended September 30, 2025

(₹ in Lakhs)

Particulars	For the half-year ended September 30, 2025	For the half-year ended September 30, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	1,238.85	2,571.37
Adjustments for :-		
Depreciation and Amortisation Expense	861.40	1,019.22
Interest income	(281.06)	(195.84)
Income from Investments	(485.07)	(156.25)
Income from Embedded lease, Government Grant & Others	(547.11)	(564.14)
(Profit)/Loss on Sale of Property, Plant & Equipments (net)	(18.69)	(1,938.20)
Provisions for Impairment of Assets	202.00	
Interest & other financial charges	864.40	1,019.95
Operating Profit before Working Capital Changes	1,834.72	1,756.11
Adjustments for :-		
Trade Receivables	215.43	(27.13)
Inventories	105.20	(189.16)
Trade payable, provisions, other financial & current liabilities	806.56	125.68
Loans, other financial and other Current assets	(1,643.47)	62.51
Cash Generated from Operations	1,318.44	1,728.01
Direct Taxes Paid (net)	616.46	(159.06)
Net Cash Flow from Operating Activities (A)	1,934.90	1,568.95
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant & equipment (including capital advances)	(369.43)	(343.42)
Interest Income received	298.41	134.88
Sale / Disposal of Property, Plant & Equipment	82.97	2,700.95
Movement in Security Deposits	52.70	(1,324.95)
Movement in Fixed Deposits	238.65	(4,018.87)
Mutual Funds Purchased	(693.12)	(2,194.89)
Mutual Funds Sold	685.67	2,189.88
Realised Gain from Investment	8.81	23.88
Net Cash Flow used in Investing Activities (B)	304.66	(2,832.54)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long term borrowings	-	1,933.57
Repayment of long term borrowings/ short term borrowings	(939.05)	(2,162.73)
Dividend Paid	(538.60)	(425.02)
Interest & financial charges	(125.51)	(268.43)
Repayment of lease Liability - Interest	(39.36)	(38.64)
Repayment of lease Liability - Principal	(33.29)	(28.09)
Net Cash used in Financing Activities (C)	(1,675.81)	(989.34)
Net (Decrease)/ Increase in Cash and Cash Equivalents (A+B+C)	563.75	(2,252.93)
Cash and Cash Equivalents at the beginning of the period	1,375.37	3,717.15
Cash and Cash Equivalents at the end of the period	1,939.12	1,464.22

