

Date: 20th April 2026

To
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G-Block,
Bandra- Kurla Complex, Bandra (East),
Mumbai – 400051 Maharashtra, India.

NSE Symbol- OBSCP

Subject: Clarification regarding queries raised on 16th April 2026 - Financial Result submitted on 11-Nov- 2025.

Respected Sir/ Mam,

In reference to the queries raised on 16th April 2026, regarding the Financial Results submitted to the Exchange on 11th November 2025, we wish to clarify as follows:

1. Financial results submitted is not as per format prescribed by SEBI-Comparative figures for half year ended March 2025 not provided.

We have submitted the financial statements in accordance with Securities and Exchange Board of India regulations; however, the Profit & Loss statement for the half year ended March 2025 was inadvertently omitted. The remaining components of the financial statements, including the Cash Flow Statement, were submitted in line with the applicable guidelines.

We are hereby enclosing the complete set of financials again for your reference.

2. Machine Readable Form / Legible copy of Financial Results not submitted.

We have submitted the machine-readable form of the financial results and are enclosing the same again for your reference.

We request you to take note of the same.

Thanking You

Yours Faithfully

For OBSC Perfection Limited
(Formerly Known as OBSC Perfection Private Limited)

ASHA
NARANG
Digitally signed
by ASHA
NARANG
Date: 2026.04.20
15:58:40 +05'30'

Asha Narang
Director
DIN:00296714



Independent Auditor's Limited Review Report on half yearly Financial Statements of *OBSC Perfection Ltd.*, pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To

**The Board of Directors
OBSC Perfection Ltd.,**

- (a) We have reviewed the accompanying unaudited financial statements of *OBSC Perfection Ltd.*, (hereinafter referred to as "the Company"), for the half year ended on 30th September 2025, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
- (b) This statement is responsibility of the Company's management and has been approved by Board of Directors in accordance with recognition and measurement principles laid down in Accounting Standard 25, Interim Financial Reporting (AS 25), prescribed under section 133 of the Companies Act 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility to issue a report on the Statement based on our review.
- (c) We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of Entity" ("the Standard") issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review is limited primarily in inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards an Auditing and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express audit opinion.
- (d) Based on our review conducted as stated above, nothing has come to our attention that cause us to believe that the accompanying statement of audited / unaudited financial results prepared in accordance with applicable standards and other accounting principles generally accepted in India, with recognition and measurement principle laid down in Accounting Standard 25, Interim Financial Reporting (AS 25), prescribed under section 133 of the Companies Act 2013, read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of regulation 33 of Listing Regulations, read with the circular, including the manner in which it is to be disclosed or that it contains any material misstatement.

For P. K. Chand & Co.
Chartered Accountants

(Prashant Kumar Chand)

Firm No: 512371C - M.No.091046

Date: 11th November 2025

UDIN: 25091046BMONIL1171



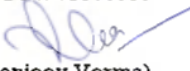
OBSC PERFECTION LTD
(Formerly known as OBSC Perfection Pvt Ltd.)

BALANCE SHEET AS AT 30th SEPTEMBER 2025

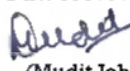
EQUITY & LIABILITIES	Note Ref	As on 30th September 2025 Rs in lakhs (Unaudited)	6 Months ended on 30.9.2024 Rs in lakhs (Audited)	As on 31st March 2025 Rs in lakhs (Audited)
Shareholder's Fund				
Share Capital	3	2,445.24	1,785.00	2,445.24
Reserves and Surplus	4	9,004.80	1,948.72	7,953.80
		11,450.04	3,733.72	10,399.04
Non Current Liabilities				
Long Term Borrowings	5	2,030.49	3,742.17	2,002.39
Deferred Tax Liability (Net)	6	53.05	168.51	76.28
Other Long Term Liabilities	-	-	-	-
Long term Provisions	7	22.09	7.76	16.78
		2,105.63	3,918.44	2,095.45
Current Liabilities				
Short-term Borrowings	8	2,164.82	1,501.97	694.96
Trade Payables	9	1,690.60	1,876.01	2,530.87
Other Current Liabilities	10	365.31	227.35	162.10
Short-term Provisions	11	104.08	218.51	(27.34)
		4,324.81	3,823.84	3,360.59
		<u>17,880.48</u>	<u>11,476.00</u>	<u>15,855.08</u>
ASSETS				
NON CURRENT ASSETS				
Property, Plant & Equipment:and Intangible assets.				
Property, Plant and Equipment	12A	7,214.43	4,635.10	6,989.60
Intangible Assets	-	-	-	-
Capital Work in Progress	12B	1,441.01	900.04	233.28
Intangible Assets-under Development	-	-	-	-
		8,655.44	5,535.14	7,222.88
Non Current - Investments	-	-	-	-
Deferred Tax Assets (Net)	6	-	-	-
Long-term Loans & Advances	13	188.49	198.41	152.93
Other Non-Current Assets	-	-	198.41	-
		188.49	-	152.93
CURRENT ASSETS:				
Current - Investments	-	-	-	-
Inventories	14	3,187.02	1,992.66	2,668.68
Trade Receivables	15	4,209.74	3,220.12	3,493.44
Cash & Cash Equivalents	16	899.80	87.49	1,660.04
Short-term Loans & Advances	17	739.99	442.18	657.11
Other Current Assets	-	-	-	-
		9,036.55	5,742.45	8,479.27
		<u>17,880.48</u>	<u>11,476.00</u>	<u>15,855.08</u>

for on & behalf of Board of Directors of
OBSC Perfection Ltd.,
(Formerly known as OBSC Perfection Pvt Ltd.)


(Saksham Lekha)
Mg. Director
DIN: 07389575


(Sanjeev Verma)
CFO / Director
DIN: 00296825


(Ashwani Lekha)
Director
DIN: 07389860


(Mudit Johri)
Company Secretary
ACS: 67471

OBSC PERFECTION LTD
[Formerly known as OBSC Perfection Pvt Ltd.]

**STATEMENT OF PROFIT & LOSS FOR THE
6 MONTH ENDED ON 31st SEPTEMBER 2025**

EARNINGS	Half Year Ended			Year Ended	
	6 Months ended on 30.9.2025 Rs in lakhs (Unaudited)	6 Months ended on 31.3.2025 Rs in lakhs (Audited)	6 Months ended on 30.9.2024 Rs in lakhs (Audited)	Year ended on 31.3.2025 Rs in lakhs (Audited)	Year ended on 31.3.2024 Rs in lakhs (Audited)
Income from Operations	8,864.30	7,514.92	6,764.00	14,278.92	11,503.03
Other Income	169.39	164.44	76.79	241.23	108.38
	9,033.69	7,679.36	6,840.79	14,520.15	11,611.41
EXPENDITURE					
Consumption & Mfg Expenses	5,881.19	5,006.45	4,358.31	9,364.76	6,966.78
Purchases -Finished /Traded goods	1,109.62	983.04	860.04	1,843.08	1,979.67
Change in inventories -Finished Goods; WIP and Stock in trade	(357.33)	(438.90)	(181.24)	(620.14)	(411.34)
Employee benefits Expenses	468.96	321.99	249.29	571.28	427.75
Finance costs	157.34	175.09	137.14	312.23	268.88
Depreciation & Amortization	320.09	236.39	168.46	404.85	272.53
Other Expenses	466.07	7,745.94	308.09	6,592.15	272.53
		1,287.75	1,087.21	976.28	2,063.49
Profit/(Loss) before tax	260.00	230.00	238.00	465.00	384.00
Provision for Tax	-	-	-	-	(0.20)
Tax Prov/[W/back] for earlier Years	(23.23)	236.77	(92.23)	137.77	14.68
Deferred Tax Adjustment				249.68	(77.55)
Transferred to Reserves		1,050.98	949.44	726.60	1,676.04
Earnings per Equity Share of Rs 10					
Basic	4.30	3.88	4.07	6.85	6.84
Diluted	4.30	4.60	4.07	8.12	6.84

for on & behalf of Board of Directors of
OBSC Perfection Ltd.,

(Formerly known as OBSC Perfection Pvt Ltd.)

For OBSC PERFECTION LIMITED

For OBSC PERFECTION LIMITED

Director / Authorised Signatory

(Saksham Lekha)

Mg. Director

DIN: 07389875

Ashwani

Director / Authorised Signatory

(Ashwani Lekha)

Director

DIN: 07389860

For OBSC PERFECTION LIMITED

For OBSC PERFECTION LIMITED

Sanjeev Verma

Director / Authorised Signatory

CFO / Director

DIN: 00296825

Mudit Johri

Director / Authorised Signatory

Company Secretary

ACS: 67471

OBSC PERFECTION LTD
(Formerly known as OBSC Perfection Pvt Ltd.)
CASH FLOW STATEMENT AS AT 30th SEPTEMBER 2025


CASH FLOW STATEMENT FOR THE YEAR	30.09.2025	30.09.2024	2024-25
A Cashflow from Operating Activities	Rs in lakhs	Rs in lakhs	Rs in lakhs
	(Unaudited)	(Audited)	(Audited)
Net Profit / [Loss] before taxation:			
-From continuing operations	1,287.76	976.31	2,063.48
-From Discontinued operations	-	-	-
Add / [Less] adjustments for Non cash expenses:	-	-	-
Depreciation & amortization	320.09	168.46	404.85
Interest & Finance charges-paid	157.34	137.13	312.23
Exchange translation difference	-	-	-
Profit on sale of assets	-	-	(3.54)
Interest income	(17.20)	(2.35)	(86.35)
Dividend income.	-	-	-
Operating cashflow before working capital changes	1,747.98	1,279.55	2,690.67
Add / [Less] adjustments in Working Capital variations			
[Increase]/ Decrease in Current Assets	(1,353.07)	(1,561.94)	(2,680.73)
Increase/ [Decrease] in Current Liabilities	(612.17)	844.23	1,438.56
Cash generated from operations	(217.26)	561.84	1,448.50
Direct taxes paid	(148.17)	(92.00)	(563.56)
Net cash from Operating activities	A (365.43)	469.84	884.94
B Cashflow from Investing Activities			
Purchase of Fixed Assets	(1,752.64)	(1,402.86)	(3,326.99)
Sale proceeds of fixed assets	-	-	3.54
Incurred on preliminary expense amortized	-	-	-
(Purchase)/Sale of Investments -incl gains/losses	-	-	-
Interest income	17.20	2.35	86.35
Dividend income.	-	-	-
Net Cash from / [used] in Investing Activities	B (1,735.44)	(1,400.51)	(3,237.10)
C Cashflow from Financing Activities			
Increase/[Decrease] in borrowings	1,497.95	1,096.88	(1,449.89)
Interest & Finance charges-paid	(157.34)	(137.13)	(312.23)
Increase in Share Capital & premium	-	-	5,715.92
Dividend	-	-	-
Net Cash from / [used] in Financing Activities	C 1,340.61	959.75	3,953.80
Net Increase / [Decrease] in Cash & Cash equivalents [A+B+C]	(760.25)	29.08	1,601.64
Cash & Cash equivalents Closing [Note 16]	899.81	87.50	1,660.06
Cash & Cash equivalents Opening [Note 16]	1,660.06	58.41	58.41
Net Increase / [Decrease] in Cash & Cash equivalents	(760.25)	29.09	1,601.65

for on & behalf of Board of Directors of
OBSC Perfection Ltd.,

(Formerly known as OBSC Perfection Pvt Ltd.)


(Saksham Lekha)
Mg. Director
DIN: 07389575


(Ashwani Lekha)
Director
DIN: 07389860


(Sanjeev Verma)
CFO / Director
DIN: 00296825


(Mudit Johri)
Company Secretary
ACS: 67471

OBSC PERFECTION LTD
(Formerly known as OBSC Perfection Pvt Ltd.)
BALANCE SHEET AS AT 30th SEPTEMBER 2025

EQUITY & LIABILITIES	Note Ref	As on 30th September 2025 Rs in lakhs		As on 31st March 2025 Rs in lakhs
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Share Capital	3	2,445.24		2,445.24
Reserves and Surplus	4	9,004.80	11,450.04	7,953.80
				10,399.04
Non Current Liabilities				
Long Term Borrowings	5	2,030.49		2,002.39
Deferred Tax Liability (Net)	6	53.05		76.28
Other Long Term Liabilities	-	-		-
Long term Provisions	7	22.09	2,105.63	16.78
				2,095.45
Current Liabilities				
Short-term Borrowings	8	2,164.82		694.96
Trade Payables	9	1,690.60		2,530.87
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Intangible Assets	-	-		-
Capital Work in Progress	12B	1,441.01		233.28
Intangible Assets-under Development	-	-	8,655.44	-
				7,222.88
Non Current - Investments	-	-		-
Deferred Tax Assets (Net)	6	-		-
Long-term Loans & Advances	13	188.49		152.93
Other Non-Current Assets	-	-	188.49	-
				152.93
CURRENT ASSETS:				
Current - Investments	-	-		-
Inventories	14	3,187.02		2,668.68
Trade Receivables	15	4,209.74		3,493.44
Cash & Cash Equivalents	16	899.80		1,680.04
Short-term Loans & Advances	17	739.99		657.11
Other Current Assets	-	-	9,036.55	-
			17,880.48	8,479.27
			17,880.48	15,855.08

In terms of our report of even date
For P. K. Chand & Co.
Chartered Accountants

(Prashant Kumar Chand)
Firm No. 512371C - M.No.091046
Dated: 28th November 2025
Noida

for on & behalf of Board of Directors of
OBSC Perfection Ltd.,
(Formerly known as OBSC Perfection Pvt Ltd.)

(Saksham Lekha)
Mg. Director
DIN: 07389575

(Sanjeev Verma)
CFO / Director
DIN: 00296825

(Ashwani Lekha)
Director
DIN: 07389860

(Mudit Johri)
Company Secretary
ACS: 67471

OBSC PERFECTION LTD
[Formerly known as OBSC Perfection Pvt Ltd.]

**STATEMENT OF PROFIT & LOSS FOR THE
6 MONTH ENDED ON 31st SEPTEMBER 2025**

EARNINGS	Note Ref	6 Months ended on 30.9.2025 Rs in lakhs	Year ended on 31.3.2025 Rs in lakhs
Income from Operations	18	8,864.30	14,278.92
Other Income	19	<u>169.39</u>	<u>241.23</u>
		9,033.69	14,520.15
 EXPENDITURE			
Consumption & Mfg Expenses	20	5,581.19	9,364.76
Purchases -Finished /Traded goods		1,109.62	1,843.08
Change in inventories -Finished Goods; WIP and Stock in trade	21	(357.33)	(620.14)
Employee benefits Expenses	22	468.96	571.28
Finance costs	23	157.34	312.23
Depreciation & Amortization	24	320.09	404.85
Other Expenses	25	<u>466.07</u>	<u>580.60</u>
Profit/(Loss) before tax		1,287.75	2,063.49
Provision for Tax		260.00	465.00
Tax Prov/[W/back] for earlier Years		-	-
Deferred Tax Adjustment	6	<u>(23.23)</u>	<u>(77.55)</u>
Transferred to Reserves		<u>1,050.98</u>	<u>1,676.04</u>
Earnings per Equity Share of Rs 10	26		
	Basic	4.30	6.85
	Diluted	4.30	8.12

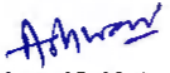
In terms of our report of even date
For P. K. Chand & Co.
Chartered Accountants





(Prashant Kumar Chand)
Firm No: 65123710 - M.No.091046
Dated: 11th November 2025
Noida

for on & behalf of Board of Directors of
OBSC Perfection Ltd.,
(Formerly known as OBSC Perfection Pvt Ltd.)


(Saksham Lekha)
Mg. Director
DIN: 07389575


(Ashwani Lekha)
Director
DIN: 07389860


(Sanjeev Verma)
CFO / Director
DIN: 00296825


(Mudit Johri)
Company Secretary
ACS: 67471

CASH FLOW STATEMENT FOR THE YEAR		30.09.2025	2024-25
		Rs in lakhs	Rs in lakhs
A	Cashflow from Operating Activities		
	Net Profit / [Loss] before taxation:		
	-From continuing operations	1,287.76	2,063.48
	-From Discontinued operations	-	-
	Add / [Less] adjustments for Non cash expenses:		
	Depreciation & amortization	320.09	404.85
	Interest & Finance charges-paid	157.34	312.23
	Exchange translation difference	-	-
	Profit on sale of assets	-	(3.54)
	Interest income	(17.20)	(86.35)
	Dividend income.	-	-
	Operating cashflow before working capital changes	1,747.98	2,690.67
	Add / [Less] adjustments in Working Capital variations		
	[Increase]/ Decrease in Current Assets	(1,353.07)	(2,680.73)
	Increase/ [Decrease] in Current Liabilities	(612.17)	1,438.56
	Cash generated from operations	(217.26)	1,448.50
	Direct taxes paid	(148.17)	(563.56)
	Net cash from Operating activities	A (365.43)	884.94
B	Cashflow from Investing Activities		
	Purchase of Fixed Assets	(1,752.64)	(3,326.99)
	Sale proceeds of fixed assets	-	3.54
	Incurred on preliminary expense amortized	-	-
	(Purchase)/Sale of Investments -incl gains/losses	-	-
	Interest income	17.20	86.35
	Dividend income.	-	-
	Net Cash from / [used] in Investing Activities	B (1,735.44)	(3,237.10)
C	Cashflow from Financing Activities		
	Increase/[Decrease] in borrowings	1,497.95	(1,449.89)
	Interest & Finance charges-paid	(157.34)	(312.23)
	Increase in Share Capital & premium	-	5,715.92
	Dividend	-	-
	Net Cash from / [used] in Financing Activities	C 1,340.61	3,953.80
	Net Increase / [Decrease] in Cash & Cash equivalents [A+B+C]	(760.25)	1,601.64
	Cash & Cash equivalents Closing [Note 16]	899.81	1,660.06
	Cash & Cash equivalents Opening [Note 16]	1,660.06	58.41
	Net Increase / [Decrease] in Cash & Cash equivalents	(760.25)	1,601.65

In terms of our report of even date
For P. K. Chand & Co.
Chartered Accountants

(Prashant Kumar Chand)
Firm No. 312374C - M.No.091046
Dated: 11th November 2025
Noida



for on & behalf of Board of Directors of
OBSC Perfection Ltd.,
(Formerly known as OBSC Perfection Pvt Ltd.)

(Saksham Lekha)
Mg. Director
DIN: 07389575

(Sanjeev Verma)
CFO / Director
DIN: 00296825

(Ashwani Lekha)
Director
DIN: 07389860

(Mudit Johri)
Company Secretary
ACS: 67471

**Notes to Financial Statements for the
year ended on 30.09.2025.**

NOTE: 1-CORPORATE INFORMATION

The Company was incorporated as OBSC Perfection Private Limited., on 17th March 2017 under the Companies Act 2013, with CIN: U27100DL2017PTC314606.

It was converted to a Public Company from a Private Company and the Central Processing Centre (CPC) of the Registrar of Companies (ROC), accorded its approval to change of status vide -SRN- AA7899496 dated 19th June 2024.

Consequent to the conversion a fresh Certificate of Incorporation - dated 28th June 2024 was issued with the same CIN- U27100DL2017PLC314606 with the changed name of OBSC Perfection Limited.

It is engaged in the business of manufacture of components made of steel and other metals, primarily for the automotive industry.

It had three factories in operation in Chakan -a suburbs of Pune, Maharashtra and one factory at Mapedu, Sriperumbatur, Tamil Nadu which started production during the financial year ended on 31st March 2024. It has started the process of setting up a fourth unit in suburbs of Pune, Maharashtra during the financial year ended on 31st March 2025 and it has also started production during this financial year ended on 31st March 2026.

It has not discontinued any of its activities. Therefore, there are no figures pertaining to the discontinued business activities.

NOTE: 2- SIGNIFICANT ACCOUNTING POLICIES:

1 Basis of preparation of Financial Statements:

- a) The financial statements have been prepared on accrual basis in accordance to Generally Accepted Accounting Principles (GAAP) under the historical cost convention –except where stated to the contrary. They are prepared in a manner to comply with the material requirements the applicable to Medium Companies as per general instructions with respect of Accounting Standards prescribed and the provisions of the Companies Act 2013, and Schedule III to Companies Act 2013- as amended by Notification dated 24-3-2021.
- b) The figures for the last year have been regrouped and reclassified wherever required, and the figures have been rounded off to the nearest Lakhs rupee.
- c) A number of estimates and assumptions are used by the management for preparation of the financial statements, which are based on current state of affairs. Changes in the state of affairs on account of changes in economic and global events in the future can impact the future results.

2.1 Method of accounting: Mercantile

- a) Accounts relating to the Manufacturing and trading activities are accounted as income on Meroantile /Accrual basis, in accordance to Accounting Standard AS 9.
- b) Input Tax Credits available with certainty under the Excise Duty, Service Tax / and Sales Tax /VAT legislations, till 30th June 2017 are excluded from the corresponding expense and set off against the respective Output liabilities
Input-Tax Credits, available with certainty in accordance to the Goods and Services Tax legislations introduced w.e.f. 1st July 2017 are excluded from the corresponding expense and set off against the respective Output liabilities
- c) Claims by and against the company if any are accounted for on settlement.
- d) The Gratuity Liability for those employees who completed 5 years of services is provided on an actual basis as per Accounting Standard AS 15.
- e) Privilege / Earned Leave not availed is eligible to be accumulated and can be is encashed at the time of retirement/ termination of services. The employees are also eligible to encash leave during the currency of service subject to the consent of the Management.

Actual liability for leave not availed is provided in the Accounts as per Accounting Standard AS 15- and it is treated as Current Liability.
- f) Other Employee Terminal and service benefits, if any are accounted on payment.
- g) Bank charges and interest (other than pre admitted interest) are accounted for as and when they are debited by the bank.
- h) Rates and taxes are accounted on receipt & finalization of demand.
- i) Dividends from subsidiary companies and on investments are recognized as Revenue only on the date when the right to receive is established by the reporting date.

2.2 Provisions for probable liability are created when the company has an obligation as a result of an event already taken place. They are not adjusted for their present value except where specifically stated that they are on an actuarial basis.

2.3 Contingent liabilities:

- a) Claims and demands, raised on the company, which have not been acknowledged as liability and /or pending disputed in appeals /arbitration etc., –which in the opinion of the management are not likely to be paid are depicted as contingent liabilities.
- b) The company has imported Capital Good (Plant & Machinery) with FOB value of Rs 8,08,68,765.00 (US\$ 9,63,870.86) with exemption of Custom duty on import to the extent of Rs 1,34,78,128 in accordance to Foreign Trade Policy 2023.

There is an Export Obligation attached to the availing of Duty exemption that it will export goods which is equal to 6 times of the duty saved of Rs 1,34,78,128 -i.e. Rs 8,08,68,765 within a period of 6 years (Block Years: 1st to 4th year (1st Block) - 50% and 5th to 6th year (2nd Block)- 50%) reckoned from the date of issue of this Authorization -that is 26-12-2024. The exports will be considered after the installation of the imported Plant & Machinery.

3 Investments:

The Company has no investments at present.

4 Stock in trade /Inventories:

The inventories are valued on exclusive method, in accordance to the Accounting Standards-which is as under:

- a) Raw Materials: Lower of cost (weighted average) or market value.
- b) Finished goods: at lower of estimated cost of production or realizable value. Cost of production is at the Raw materials cost plus average cost of production/ conversion.
- c) Work in process: The WIP is valued at cost of Raw materials plus average cost of production –restricted to the extent of work done.

The Raw materials issued for production but not yet put into process is treated as Raw Materials.
- d) Other Items: Lower of cost (FIFO basis) or market value.

5 Property, Plant & Equipment, Depreciation & Amortization

- i) All items of Property, Plant & Equipment (tangible and intangible) are capitalized and stated at cost, inclusive of incidentals and borrowing costs if any, up to the date of putting them to use. The Expenses incurred during construction are allocated and apportioned to the assets constructed / acquired and installed during the period
- ii) Specific Government grants or subsidies if any received towards purchase of fixed assets is reduced from the cost of acquisition of the asset capitalized in books.

Input Credits available on account Excise Duty, Service Tax, Sales Tax /VAT till 30th June 2017 and Goods and Services Tax legislations from 1st July 2017 which are eligible for set off against Output liabilities under the applicable provisions on the purchase value of fixed assets, it is reduced from the cost of acquisition of the asset capitalized in books.
- iii) Present realizable market values of assets as on the Balance Sheet date is reviewed with their corresponding book values, to consider if there exists any indication of an impairment of value. In case of a permanent impairment of the value of assets, on the basis of the review by the management, it is dealt in accounts as per Accounting Standards.

- iv). Depreciation on asset is charged only when the asset has been put to use
- v). Depreciation is to be charged in accordance to the useful life of the assets prescribed in Schedule II to the Companies Act 2013, by taking the residual / scrap value to 5% of their original cost, unless stated otherwise.

Depreciation on Plant & Machinery and electrical installations is being charged on Straight Line Method (SLM)

Depreciation on all other assets except the above is being charged on the Written Down Method (WDV).

- vi). No depreciation is charged on Land acquired whether on free hold or on leasehold basis (perpetual or long term), with a right to transfer, even with pre-condition.
- vii) Assets taken on short-term leases, if any are not treated as Fixed Assets. The yearly lease premium is charged off to the Statement of Profit and Loss. Non-refundable / adjustable Lease premium if any is amortized and charged off to the Statement of Profit and Loss in accordance to the terms and conditions of Lease
- ix) Gains or Losses arising on account of disposal or discarding of assets is determined on the basis of difference between the book value and the value realized on disposal / discarding of the asset, which is dealt with in the Statement of Profit and Loss

Input Credits availed on account Excise Duty, Service Tax, Sales Tax / VAT (till 30th June 2017) and Goods and Services Tax legislations (w.e.f. 1st July 2017) on fixed assets which are reversible / payable, if any on sale of fixed assets is accounted on actual basis at the time of sale of assets only.

- x) Computer Software is treated as a part of the intangible fixed assets, if got custom prepared or are acquired for a period in excess of 12 months only. Computer Software, taken on a license basis for a period not exceeding 12 months or which are renewable on a yearly basis are charged off the Statement of Profit and Loss
- xi) Financial Costs on borrowings include LC charges, Guarantee Charges, Processing & inspection charges, and other incidental costs ancillary to borrowings besides interest. Borrowing costs pertaining to acquisition of assets are allocated to them, from the date of commencement of construction / erection to the date of capitalization of asset / putting the asset to use. Exchange fluctuations on borrowings in foreign currencies till the date of putting to use are also dealt with on a similar basis

5.2 Amortization

Preliminary and pre-operative expenses (not allocated to assets and capitalized expenses) as well as any other expense, which is Deferred Revenue in nature is amortized in 5 yearly installments.

6. Foreign Exchange Transactions:

- a) Export Sales in and Expenses incurred, if any in foreign exchange are converted (to Rupees) at the exchange rates prevailing at the time of transaction, or at the rate at the close of the year, whichever is earlier.
- b) Exchange rate differences, if any arising during the year on account of Revenue Transactions in foreign exchange is dealt with, in the Statement of Profit and Loss.
- c) Exchange rate differences, if any arising during the year on account of Capital Transactions in foreign exchange, is given an effect to the related asset and liability. In the case of Depreciable Assets, the depreciation is charged on the enhance value
- d) Difference in Assets and liabilities held outside India, on translation into Indian Rupees are dealt with in the financial statements of each year

However, from the year ended on 31st March 2022 onwards, differences relating to operations outside India, on such translation into Indian Rupees are depicted as "Other Equity" under the classification of "Exchange differences on translating the financial statements of foreign operations" in the Balance sheet as prescribed in Schedule III to Companies Act 2013 as amended by Notification dated 24-3-2021.

7 Income Tax Provisions & Payments:

- a) Income tax liability is provided in Financial Statements on the basis of estimates made on tentative computation of taxable income, which in the opinion of the management is adequate. Shortfall or excess provision if any is adjusted on completion of assessments.
- b) The Prepaid taxes are shown as a set-off against the Tax Provision. They are adjusted in books on final settlement of the assessments.
- c) The company has opted to be taxed as per the provisions of section 115BAA of the Income Tax Act 1961, inserted in October 2019, from Assessment year 2020-21 onwards. Accordingly, the company is not liable to pay Minimum Alternate Tax (MAT) in terms of Section 115JB of the Income Tax Act 1961
- d) In case where the pre-paid taxes are larger than the tax liability, there is a net refund / recovery of taxes. In view of the changed guidelines for depiction in the Schedule III to the Companies Act 2013, such tax refunds due / recoverable are shown as a negative amount on the Liabilities side of the Balance sheet.
- e) Income Tax Assessments till AY 2022-23 have been completed. There is no material disputed tax demands or other tax demands pending payment as per records made available
- f) There is a deferred tax liability as at the end of this year, in accordance to Accounting Standard AS 22, and it has been created account books-which is subject to changes if any in the rates of tax or changes in law.

Details of the Deferred Tax asset (Liability) are given in the relevant Note to the Balance Sheet.

8 Terminal Benefits to Employees

- a) Contributions made by the company as per the Provident Fund & Misc. Provisions Act 1952 and to Employees State Insurance are charged off to the Statement of Profit & loss.
- b) The Gratuity Liability for those employees who completed 5 years of services is provided on an actual basis as per Accounting Standard AS 15 and it is treated as a Long-Term Provision.
- c) Privilege / Earned Leave not availed, is eligible to be accumulated, which is encashable at the time of retirement/ termination of services. The employees are also eligible to encash leave during the currency of service subject to the consent of the Management. Actual liability for leave not availed is provided in the Accounts as per Accounting Standard AS 15- and it is treated as a Short-Term Provision.

It is informed by the management that most of the employees have either utilized their earned leave or have encashed it –and thus there is only a small liability for un-availed leave which has been provided on actual liability basis –which is an accepted basis for un-availed leave liability in accordance to Accounting Standard AS 15

- d) Other Terminal and service benefits if any of the employees are accounted on payment.

9 Segment Reporting

The company is engaged in the manufacture and sale of Components made of steel and other metals which constitute a Single Segment. Therefore, in the opinion of the management Accounting Standards regarding Segment reporting is not applicable

10 Earnings per Share

Basic earnings per share are calculated by dividing the net profit (after tax) for the year attributable to Equity shareholders after reducing preference dividends, if any (There are no Preference shares at present), on the number of shares held throughout the year. Partly paid equity shares, if any, are treated as a fraction of an equity share in proportion to the rate at which they are eligible to receive the dividends.

Diluted earnings per share are calculated similarly but after adjusting the number of shares issued during the year on weighted average number of shares. for the effect of all dilutive potential equity shares

11. The management has certified that the current assets, loans and advances, in the ordinary course of business, have a realizable value at least equal to the value at which they have been stated, except where stated to the contrary.

NOTE: 30 RELATED PARTY DISCLOSURES

Related Party disclosures As per Accounting Standard As 18, are given here under:

	Name of Related party / Associated Concerns		Nature of relation	Nature of payment	Amount Rs. [Last year]
i)	Omega Bright Steel & Components Pvt. Ltd.		50% share holder	60% share holder Max. Balance Interest Paid Purchase made during the year Balance as Sy Creditors Sale /Job Work during the year	709.07 (675.21) 709.07 33.85 891.00 (1,773.23) 260.11 (540.63) - -
ii)	Perfection Engineers		Directors interested	Sales made during the year Balance as Sy Debtors	2.21 (15.79) 0.21 (1.37)
iii)	Omega Bright Steel Pvt. Ltd.		Holding Co of Share holder	Sales made during the year Balance as Sy Debtor Sale of Machinery during the ye Purchase made during the year Balance as Sy Creditor	1.23 (12.28) 13.31 (20.41) - - 15.21 (75.99) 17.90 (30.43)

Continued on next page

NOTE: 30 RELATED PARTY DISCLOSURES

Continued

	Name of Related party / Associated Concerns		Nature of relation	Nature of payment	Amount Rs. [Last year]
	Key Personnel				
a)	Mr. Saksham Lekha		Director	Salary Loans Received Max. Balance Interest paid	18.00 (36.00) 14.55 (43.03) 43.03 1.70 (3.25)
b)	Mr. Ashwani Lekha		Director	Loans Received Max. Balance	14.99 (46.38) 46.38 1.82 (3.51)
c)	Mr. Himaliya Lekha		Director's Relative	Loans Received Max. Balance	115.21 (110.90) 115.21 5.56 (8.39)
d)	Mr. Uday Narang		Director's Relative	Rent Paid	1.42 (3.48)

Signatures to Notes 1 to 30 forming part of the accounts to the five months ended on 30th September 2025

In terms of our report of even date

For P. K. Chand & Co.

Chartered Accountants

(Prashant Kumar Chand)


Firm No: 6123712 M.No.091046

Dated: 11th November 2025

Noida

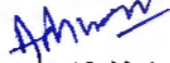
for on & behalf of Board of Directors of
OBSC Perfection Ltd.,

(Formerly known as OBSC Perfection Pvt Ltd.)


(Saksham Lekha)

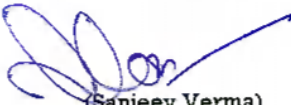
Mg. Director

DIN: 07389575


(Ashwani Lekha)


Director

DIN: 07389860


(Sanjeev Verma)

CFO / Director

DIN: 00296825


(Mudit Johri)
Company Secretary

ACS: 67471

Date: 11th November, 2025

To,
The National Stock Exchange of India Ltd
Exchange Plaza, C-1, Block G
Bandra — Kurla Complex, Bandra (East),
Mumbai 400051, Maharashtra, India.

NSE Symbol: OBSCP

Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Respected Sir/Madam,

Pursuant to provision of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare and confirm that M/s. P.K Chand & Co, Chartered Accountants (Firm Registration No. 512371C) the Statutory Auditors of the Company have issued a Limited Review Audit Report with unmodified opinion on the Unaudited Financial Results of the Company for the half year ended on 30th September, 2025.

The declaration is being submitted for your kind information and records.

Thanking You

Yours Faithfully

For *OBSC Perfection Limited*
(Formerly Known as *OBSC Perfection Private Limited*)

ASHA  Digitally signed
by ASHA
NARANG

Asha Narang
Director
DIN:00296714



**Certificate of Utilization of Net Proceeds from Issue of Shares
Of M/s. OBSC Perfection Limited**

To,

**The Board of Directors
OBSC Perfection Limited
6-F, M-6, Uppal Plaza,
District Centre, Jasola,
New Delhi-110025**

Subject: Certificate under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015

We, the statutory auditors of **OBSC Perfection Limited** having its registered office at **6-F, M-6, Uppal Plaza, District Centre, Jasola, New Delhi-110025**, have verified the books of accounts and other relevant records/documents maintained by the company for the purpose of certifying the utilization of net proceeds from the issue of shares as per the offer document.

Details of fund Utilization as on 30th September 2025:

Rs -In lakhs					
Sr. No	Object as disclosed in the Offer Documents	Amount disclosed in the Offer Documents	Actual Utilized Amounts	Unutilized Amounts	Remarks
1	Funding capital expenditure requirements towards purchase of machinery for our existing manufacturing facility ("Unit III") at Chennai, Tamil Nadu	1542.00	450.89	1091.11	NA
2	Funding capital expenditure Requirements towards purchase of machinery for our existing manufacturing facility ("Unit IV") at Pune, Maharashtra.	1517.00	1517.00	NA	NA
3	Funding Working Capital Requirements of the Company	1666.00	1666.00	NA	NA
4	General Corporate Purposes	1075.00	1075.00	NA	NA
	Total	5800.00	4708.89	1091.11	

For and on behalf of M/s PK Chand & Co.
Chartered Accountants
Firm Registration Number: 512371C
Prashant Kumar Chand (Partner)



ICAI Membership Number: 091046
UDIN: 25091046BMONIM2905
Date: 11th November 2025
Place: Noida