

Date: 31st October 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: Outcome of the Board Meeting held on 31st October 2026 and Submission of Unaudited Financial Results along with Limited Review Report for the quarter and half year ended on 30th September, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

Respected Sir/Madam,

Pursuant to the provision of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provision, if any, we wish to inform you that the Board of Directors of the Company in their meeting held today i.e 31st October, 2026 has considered and approved the Unaudited Financial Results along with Limited Review Report for quarter and half year ended on 30th September, 2026.

The said Financial Results were duly reviewed and recommended by the Audit Committee at their meeting held today.

Accordingly, we are enclosing herewith the following: -

1. Unaudited Financial Results for the quarter and half year ended on 30th September, 2026 along with Limited Review Report issued by the Statutory Auditors.
2. Declaration pursuant to Regulation 33(3)(c) of the Listing Regulations.
3. A certificate of the Statutory Auditor for Utilization of proceeds raised through the Preferential Issue.

The Board Meeting was commenced at 12:00 P.M and concluded at 3.45 P.M with Vote of thanks.

You are requested to take note of the same and suitably update relevant records.

Thanking You**Yours Faithfully**

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

ASHA
NARANG

Digitally signed
by ASHA
NARANG

Asha Narang
Director
DIN:00296714

CIN: L27100DL2017PLC314606

Registered Office: 6-F, 6th Floor, M-6 Uppal Plaza, Jasola District Center, New Delhi-110025E-mail: ig@obsiperfection.com, abhishek@obsiperfection.com, Phone: 011-26972628



OBSC PERFECTION LTD
[Formerly known as OBSC Perfection Pvt Ltd.]
STATEMENT OF PROFIT & LOSS
FOR THE PERIOD ENDED ON 30th SEPTEMBER 2026

PARTICULARS	Quarter Ended				Half Year Ended				Year Ended			
	30 Sep 2026 Rs in lakhs (Unaudited)	30 June 2026 Rs in lakhs (Unaudited)	30 Sep 2025 Rs in lakhs (Unaudited)	30 Sep 2026 Rs in lakhs (Unaudited)	30 Sep 2025 Rs in lakhs (Unaudited)	31 March 2026 Rs in lakhs (Audited)	31 March 2025 Rs in lakhs (Audited)					
EARNINGS												
Income from Operations	9,209.96	7,731.05	4,679.38	16,941.01	8,864.30	21,954.41	14,278.92					
Other Income	193.14	140.44	88.35	333.58	169.39	397.42	241.23					
	9,403.10	7,871.49	4,767.73	17,274.59	9,033.69	22,351.83	14,520.15					
EXPENDITURE												
Consumption & Mfg Expenses	6,004.92	5,338.02	2,943.73	11,342.94	5,581.19	14,385.59	9,364.76					
Purchases -Finished /Traded goods	983.24	638.33	583.31	1,621.57	1,109.62	2,362.83	1,843.08					
Change in inventories -Finished Goods; WIP and Stock in trade	-425.03	-471.95	-189.32	(896.98)	(357.33)	-1,093.30	-620.14					
Employee benefits Expenses	407.57	398.04	257.34	805.61	468.96	967.88	571.28					
Finance costs	250.39	173.62	88.83	424.01	157.34	448.94	312.23					
Depreciation & Amortization	231.80	224.51	174.93	456.31	320.09	737.59	404.85					
Other Expenses	682.32	444.18	236.14	1,126.50	466.07	1,364.45	580.60					
Profit/(Loss) before tax	1,267.89	1,126.74	672.77	2,394.63	1,287.75	3,177.85	2,063.49					
Provision for Tax	260.00	140.00	140.00	400.00	260.00	470.00	465.00					
Tax Prov/[W/back] for earlier Years	0.00	0.00	0.00	-	-	-77.47	0.00					
Deferred Tax Adjustment	-227.51	39.31	-15.00	(188.20)	(23.23)	83.86	-77.55					
Transferred to Reserves	1,235.40	947.43	547.77	2,182.83	1,050.98	2,701.46	1,676.04					
Earnings per Equity Share of Rs 10												
Basic	4.53	3.67	2.24	8.00	4.30	10.45	6.85					
Diluted	4.53	3.67	2.24	8.00	4.30	12.62	8.12					
Paid Up Equity Share Capital (FV: INR 10 each)	2,728.52	2,584.56	2,445.24	2,728.52	2,445.24	2,584.56	2,445.24					
Other Equity						14,611.85	7,953.80					

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

Place: New Delhi
Date: 31.10.2026

(Saksham Leekha)
Mg Director
DIN No. 07389575

Sanjeev Verma
CFO & Director
DIN: 00296825

(Ashwani Leekha)
Director
DIN No. 07389860

Heena Arora
Company Secretary
ACS No. 63501



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

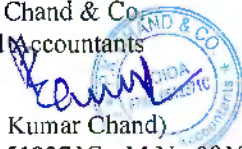
To

**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 six-months ended on 30th September 2026, 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 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: 31st October 2026
UDIN: 26091046GHUOZX8278



OBSC PERFECTION LTD
(Formerly known as OBSC Perfection Pvt Ltd.)
BALANCE SHEET AS AT 30th SEPTEMBER 2026

EQUITY & LIABILITIES	Note Ref	As on 30th September 2026		As on 31st March 2026
		Rs in lakhs		Rs in lakhs
Shareholder's Fund				
Share Capital	3	2,728.52		2,584.56
Reserves and Surplus	4	24,465.22	27,193.74	14,611.85
Non Current Liabilities				17,196.41
Long Term Borrowings	5	3,670.40		2,971.76
Deferred Tax Liability (Net)	6	-		160.14
Other Long Term Liabilities	-	-		-
Long term Provisions	7	26.87	3,697.27	23.44
Current Liabilities				3,155.34
Short-term Borrowings	8	3,458.63		3,882.17
Trade Payables	9	4,725.58		5,108.65
Other Current Liabilities	10	826.86		266.16
Short-term Provisions	11	123.12	9,134.19	(39.12)
			40,025.20	9,217.86
				29,569.61
ASSETS				
NON CURRENT ASSETS				
Property, Plant & Equipment:and Intangible assets.				
Property, Plant and Equipment	12A	12,800.85		11,219.67
Intangible Assets	-	-		-
Capital Work in Progress	12B	460.45		567.15
Intangible Assets-under Development	-	-	13,261.30	-
Non Current - Investments	-	-	-	11,786.82
Deferred Tax Assets (Net)	6	28.06		-
Long-term Loans & Advances	13	354.64		301.12
Other Non-Current Assets	-	-	382.70	-
				301.12
CURRENT ASSETS:				
Current - Investments	-	-		-
Inventories	14	5,976.84		4,717.87
Trade Receivables	15	9,242.15		6,608.46
Cash & Cash Equivalents	16	2,244.40		1,665.89
Short-term Loans & Advances	17	8,917.81		4,489.45
Other Current Assets	-	-	26,381.20	-
			40,025.20	17,481.67
				29,569.61

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: 31st October 2026
Noida

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

(Saksham Leekha)
Mg. Director
DIN: 07389575
(Sanjeev Verma)
CFO / Director
DIN: 00296825

(Ashwani Leekha)
Director
DIN: 07389860
(Heena Arora)
Company Secretary
ACS: 63501

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

**STATEMENT OF PROFIT & LOSS FOR THE
6 MONTH ENDED ON 30th SEPTEMBER 2026**

EARNINGS	Note Ref	Year ended on 30.9.2026 Rs in lakhs	Year ended on 31.3.2026 Rs in lakhs
Income from Operations	18	16,941.01	21,954.41
Other Income	19	333.58	397.42
		<u>17,274.59</u>	<u>22,351.83</u>
EXPENDITURE			
Consumption & Mfg Expenses	20	11,342.94	14,385.59
Purchases -Finished /Traded goods		1,621.57	2,362.83
Change in inventories -Finished Coods; WIP and Stock in trade	21	(896.98)	(1,093.30)
Employee benefits Expenses	22	806.61	967.88
Finance costs	23	424.01	448.94
Depreciation & Amortization	24	456.31	737.59
Other Expenses	25	1,126.50	1,364.45
Profit/(Loss) before tax		<u>2,394.63</u>	<u>3,177.85</u>
Provision for Tax		400.00	470.00
Tax Prov/[W/back] for earlier Years		-	(77.47)
Deferred Tax Adjustment	6	(188.20)	83.86
Transferred to Reserves		<u>2,182.83</u>	<u>2,701.46</u>
Earnings per Equity Share of Rs 10	26		
	Basic	8.00	10.45
	Diluted	8.00	12.62

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: 31st October 2026
Noida

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

(Saksham Leekha)
Mg. Director
DIN: 07389575

(Ashwani Leekha)
Director
DIN: 07389860

(Sanjeev Verma)
CFO / Director
DIN: 00296825

(Heena Arora)
Company Secretary
ACS: 63501

CASH FLOW STATEMENT FOR THE YEAR

	30.09.2026	2025-26
	Rs in lakhs	Rs in lakhs
A Cashflow from Operating Activities		
Net Profit / [Loss] before taxation:		
-From continuing operations	2,394.59	3,177.87
-From Discontinued operations	-	-
Add / [Less] adjustments for Non cash expenses:		
Depreciation & amortization	456.31	737.59
Interest & Finance charges-paid	424.02	448.94
Exchange translation difference	-	-
Profit on sale of assets	-	-
Interest income	(70.99)	(64.09)
Dividend income.	-	-
Operating cashflow before working capital changes	3,203.92	4,300.31
Add / [Less] adjustments in Working Capital variations		
[Increase] / Decrease in Current Assets	(7,628.93)	(6,775.49)
Increase / [Decrease] in Current Liabilities	203.42	2,696.11
Cash generated from operations	(4,221.64)	220.93
Direct taxes paid	(260.15)	(415.59)
Net cash from Operating activities	A (4,481.79)	(194.66)
B Cashflow from Investing Activities		
Purchase of Fixed Assets	(1,930.79)	(5,301.54)
Sale proceeds of fixed assets	-	3.67
Capital Advances -For Purchase of industrial lands	(745.51)	(2,369.27)
Incurred on preliminary expense amortized	-	-
(Purchase)/Sale of Investments -incl gains/losses	-	-
Interest income	70.99	64.09
Dividend income.	-	-
Net Cash from / [used] in Investing Activities	B (2,605.31)	(7,603.05)
C Cashflow from Financing Activities		
Increase/[Decrease] in borrowings	275.08	4,156.58
Interest & Finance charges-paid	(424.02)	(448.94)
Increase in Share Capital & premium	7,814.53	4,095.90
Dividend	-	-
Net Cash from / [used] in Financing Activities	C 7,665.59	7,803.54
Net Increase / [Decrease] in Cash & Cash equivalents [A+B+C]	578.50	5.83
Cash & Cash equivalents Closing [Note 16]	2,244.40	1,665.89
Cash & Cash equivalents Opening [Note 16]	1,665.89	1,660.06
Net Increase / [Decrease] in Cash & Cash equivalents	578.51	5.83

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

(Prashant Kumar Chand)
Firm No: 512371C - M.No.091046
Dated: 31st October 2026
Noida

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

(Saksham Leekha)
Mg. Director
DIN: 07389575

(Ashwani Leekha)
Director
DIN: 07389860

(Sanjeev Verma)
CFO / Director
DIN: 00296825

(Heena Arora)
Company Secretary
ACS: 63501

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.		Share holder 33.17% [38.02%]	Share holder Max. Balance Interest Paid Purchase made during the year Balance as Sy Creditors Sale /Job Work during the year	955.89 (1,395.41) 1,386.41 67.19 1,020.94 (1,773.23) (1,010.25) (822.40) 8.25 (2.64)
ii)	Perfection Engineers		Directors interested	Sales made during the year Balance as Sy Debtors	- (2.46) - (1.00)
iii)	Omega Bright Steel Pvt. Ltd. [Holding Co of Omega Bright Steel & Components Pvt. Ltd.]		Holding Co of Share holder	Sales made during the year Balance as Sy Debtor Purchase of Machinery during t Purchase made during the year Balance as Sy Creditor	216.26 (587.39) 118.35 (223.45) - (1,245.32) 688.84 (1,016.50) (1,671.73) (405.71)

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 Leekha		Director	Salary Loans Received Max. Balance Interest paid	18.00 (36.00) 15.64 (14.95) 15.64 0.76 (2.34)
b)	Mr. Ashwani Leekha		Director	Loans Received Max. Balance	16.10 (15.39) 16.10 0.78 (2.48)
c)	Mr. Himaliya Leekha		Director's Relative	Salary Loans Received Max. Balance	12.66 (16.20) 123.30 (119.63) 123.30 6.04 (11.09)
d)	Mr. Aarush Leekha		Director's Relative	Salary	11.70 - -
e)	Mrs. Manya Leekha		Director's Relative	Salary	18.00 - -
f)	Mr. Uday Narang		Director's Relative	Rent Paid	1.20 (2.40) -
g)	Mr. Mudit Johri		Company Secretary	Salary	0.95 (2.84) -

Signatures to Notes 1 to 30 forming part of the accounts to the five months ended on 30th September 2026
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: 31st October 2026
Noida

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

(Saksham Leekha)
Mg. Director
DIN: 07389675

(Ashwani Leekha)
Director
DIN: 07389860

(Sanjeev Verma)
CFO / Director
DIN: 00296825

(Heena Arora)
Company Secretary
ACS: 63501

Notes on Unaudited Financial Results for the period ended September 30, 2026:

1. The above Unaudited financial results of OBSC Perfection Limited (the "Company") for the period ended September 30, 2026. The Audit Committee and Board of Directors of the Company have reviewed and approved the financials at its meeting held on Oct 31, 2026.
2. The Statutory Auditors have expressed an unmodified review opinion on these results and have issued an unmodified conclusion.
3. The Company is engaged in the business of manufacturing of precision metal components used by various industries for different applications which comes under a single business segment and hence Segment Reporting as per "AS-17" is not applicable.
4. The figures for the corresponding previous period have been regrouped / reclassified wherever necessary.
5. There were no investor Complaints pending during the period under review.
6. There were no exceptional and Extra-Ordinary items for the reporting period.

Place: New Delhi

Date: Oct 31, 2026



Sanjeev Verma

Director & CFO

Date: 31st October 2026

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)(c) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Respected Sir/Madam,

Pursuant to the provision of Regulation 33(3)(c) 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 Report with unmodified opinion on the Unaudited Financial Results of the Company for the quarter and half year ended on 30th September, 2026.

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
NARANG signed by
ASHA NARANG

Asha Narang
Director
DIN:00296714

CIN: L27100DL2017PLC314606

Registered Office: 6-F, 6th Floor, M-6 Uppal Plaza, Jasola District Center, New Delhi-110025
E-mail: ig@obsiperfection.com, abhishek@obsiperfection.com, Phone: 011-26972628



**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 proceeds from the issue of Equity Shares on preferential basis as per the offer document.

Details of fund Utilization as on 30th September 2026:

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	Purchase of Plant and Machinery	2000.00	-	2000.00	NA
2	Funding Working Capital Requirements of the Company	5400.00	4095.16	1304.84	NA
3	General Corporate Purposes	1252.00	513.30	738.70	NA
	Total	8652.00			

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: 26091046SLYMYT3165
Date: 31st October 2026
Place: Noida





**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 proceeds from the issue of Equity Shares on preferential basis as per the offer document.

Details of fund Utilization as on 30th September 2026:

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	Purchase of Land	1221.00	1221.00	NA	NA
2	Construction Cost for Building and Infrastructure development	1221.00	505.16	715.84	NA
3	Purchase of Plant and Machinery	814.00	814.00	NA	NA
4	Funding Working Capital Requirements of the Company	814.00	814.00	NA	NA
5	General Corporate Purposes	263.00	263.00	NA	NA
	Total	4333.00			

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: 26091046BHDCYH4970

Date: 31st October 2026
Place: Noida