



OWAIS METAL & MINERAL PROCESSING LIMITED

(Formerly known as Owais Metal & Mineral Processing Private Limited)
(Formerly known as Owais Ali Overseas Private Limited)

Registered Office - 1 WAHID NAGAR, OLD BY PASS ROAD, RATLAM (MP)-457001
B.O. - MEGHNAGAR (MP)-457779 , AJMER (RJ) - 305627, UDAIPUR (RJ) - 313011

CIN : L14290MP2022PLC063833

To,
The Listing and Compliance Department,
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No. C/1, G block,
Bandra Kurla Complex,
Bandra East, Mumbai – 400051
Script Code: SM – OWAIS

Date: 28th May, 2026

ISIN: INE0R8M01017

Subject: Outcome of Board Meeting held on Thursday, May 28, 2026 which commenced at 04:00 PM and concluded at 10:28 PM.

Dear Sir/Ma'am,

In continuation and with reference to our Board Meeting Intimation dated 22nd May, 2026 and with reference to the captioned subject we wish to inform you that:

1. The Meeting No. 01 of Financial Year 2026-2027 of the Board of Directors of the Company was held on **Thursday, the 28th day of May, 2026** at the registered office of the Company.
2. The Board of Directors of the Company have considered, noted & approved the following:
 - a. The Audited Standalone Financial Statement of the Company for the Financial Year ended 31st March, 2026, duly reviewed and recommended by the Audit Committee of the Company subject to consideration and/or adoption by the Members at the ensuing Annual General Meeting of the Company.
 - b. Audited Standalone Financial Results together with Audited Statement of Assets and Liabilities of the Company for the Half-Year (H-2) and Financial Year ended 31st March, 2026 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as reviewed and recommended by the Audit Committee.

In accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) Audited Standalone Financial Results and Statement of Assets and Liabilities of the Company for the Half-Year (H- 2) and Financial Year ended 31st March, 2026 together with the Report of the Statutory Auditors and Declaration on Unmodified Opinion of the Company , are enclosed herewith. The above financial results are also made available on the Company's website www.ommpl.com

Further Pursuant to Regulation 10(1A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD 2/CIR/P/2024/185 dated



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December 31, 2024, NSE Circular No. NSE/CML/2025/02 dated January 02, 2025, please find enclosed the Integrated Filing (Financial) for half year and year ended March 31, 2026 comprising of:-

- A. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc.: **Not Applicable**
 - B. Format for disclosing outstanding default on Loans and Debt Securities : **Not Applicable as no default.**
 - C. Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd) – **Applicable** will be filed along with XBRL for Integrated Filing -financial results.
 - D. Statement on Impact of Audit Qualifications (For Audit Report with modified opinion) submitted along-with Annual Audited Financial Results (applicable only for Annual Filing i.e., 4th quarter) – **Not Applicable**
 - E. Declaration confirming that the Statutory Auditors have issued an unmodified opinion on the financial results for the financial year ended March 31, 2026, in accordance with Regulation 33(3)(d) of the SEBI (LODR) Regulations- **Attached**
- c. (iii) The Board considered and took on record the Draft Auditors' Report in respect of Audited Stalone Financial Statements of the Company for the Financial Year 2025-26 ended on 31st March, 2026.

Kindly take the above information on your records. This is for your information & dissemination to all concerned.

Thanking You

Yours Faithfully,

For Owais Metal and Mineral Processing Limited

Saiyyed

Owais Ali

Saiyyed Owais Ali

Managing Director

DIN: 08291144

Digitally signed by
Saiyyed Owais Ali
Date: 2026.05.28 22:14:20
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Enclosed as above



+91 9300096498



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www.ommpl.com



Independent Auditor's Report on the Annual Audited Standalone Financial Results of OWAIS METAL AND MINERAL PROCESSING LIMITED for the half year and year ended 31st March, 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors of

OWAIS METAL AND MINERAL PROCESSING LIMITED

Opinion

We have audited the accompanying standalone financial results of OWAIS METAL AND MINERAL PROCESSING LIMITED ("the Company") for the half year ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026.

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 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 results 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.

Management's Responsibilities for the Standalone Financial Results

The Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.



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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 standalone financial results.

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 standalone financial results, 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 Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 results 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 standalone financial results, including the disclosures, and whether the financial results 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.

Other Matters

- The Standalone Statement includes the results for the half year ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures upto the first half year (September 30, 2025) of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.
- We draw attention to the fact that the Company's turnover and operating margins during the current financial year have decreased significantly as compared to the previous financial year. Turnover for the year 2025-26 is 12291.50 as compared to Rs. 21341.06 lakhs for the F.Y. 2024-25 and Profit before interest, depreciation and tax for the year 2025-26 is Rs. 859.92 lakhs as compared to Rs. 6698.59 lakhs during the F.Y. 2024-25. Further, a substantial portion of the trade receivables and advances outstanding as at the reporting date is recoverable from related parties as on 31.03.2026 of Rs. 5176.82 lakhs as compared to Rs. 4396.98 as on 31.03.2025. The Company has also defaulted in repayment of certain loan obligations/servicing of borrowings to lenders and statutory dues relating to income tax for the last two financial years remain unpaid as on the reporting date. We draw attention to the fact that the Company's turnover during the second half of the financial year remained at Rs. 29.86 lakhs only, which is negligible as compared to the turnover achieved during the first half of the year. The decline in operating margins was primarily attributable to the suspension of operations at the Company's Udaipur Unit during the period under review. If such conditions continue to remain in future, the same will affect the future business operations and financial stability of the Company.

Our conclusion/opinion is not modified in respect of this matter.

For Jay Gupta & Associates
Chartered Accountants
FRN: 329001E

JAY
SHANKER
GUPTA

Digitally signed by
JAY SHANKER GUPTA
Date: 2026.05.28
22:09:07 +05'30'

Jay Shanker Gupta
(Partner)

Mem. No. 058970

UDIN: 26059535UNEKOD2992

Date: May 28, 2026
Place: Kolkata

OWAIS METAL AND MINERAL PROCESSING LIMITED
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Regd. Off.: C/o SAYYAD AKHTAR ALI VAHID NAGAR, OLD BAIPASS ROAD, Ratlam, RATLAM, Madhya Pradesh, India, 457001
CIN: U14290MP2022PLC063833 Phone: 9300096498
Email: info@ommpl.com Website: www.ommpl.com

Statement of Audited Financial Results for the Half Year and Year Ended 31st March, 2026

(Amount in Lakhs)

Sr. No.	Particulars	6 Months Ended			Year Ended	
		6 Months ended 31.03.2026	6 Months ended 30.09.2025	6 Months ended 31.03.2025	Year to date figures as on 31.03.2026	Year to date figures as on 31.03.2025
		Audited	Un-Audited	Audited	Audited	Audited
1	Income from Operations					
	a) Revenue from Operations	29.86	12261.64	10827.88	12291.50	21341.06
	b) Other Operating Income	-	-	-	-	-
	c) Other Income	55.72	77.23	74.85	132.95	108.64
	Total Income from Operations (Net)	85.58	12338.87	10902.73	12424.45	21449.70
2	Expenses					
	(a) Cost of Material Consumed	1949.25	9051.26	7180.37	11000.51	14133.60
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(d) Changes in inventories	949.40	(541.93)	235.87	407.47	60.45
	(e) Employees Benefits Expenses	(61.48)	110.36	174.37	48.88	344.54
	(f) Finance Costs	199.38	174.91	25.40	374.29	169.84
	(g) Depreciation & Amortisation expense	132.99	124.62	110.21	257.61	202.15
	(h) Other Expenses	57.55	50.13	154.59	107.68	212.51
	Total Expenses	3227.08	8969.35	7880.81	12196.43	15123.10
3	Profit before exceptional items and tax (1-2)	(3141.50)	3369.52	3021.92	228.02	6326.60
4	Exceptional Items (Net- Gain/Loss)	-	-	353.73	-	353.73
	Expenditure On Scientific Research				-	-
5	Profit before tax (3+4)	(3141.50)	3369.52	2668.19	228.02	5972.87
6	Tax Expense - Current Tax	(739.41)	825.62	467.86	86.21	1282.03
	- Mat Credit Entitlement	-	-	-	-	-
	- Earlier Tax	(0.00)	0.00	(0.00)	-	-
	- Deffered Tax	(45.68)	22.45	(29.70)	(23.23)	(11.08)
7	Profit after tax from Continuing Operations (5-6)	(2356.41)	2521.45	2230.03	165.04	4701.91
8	Profit/(Loss) from Discontinuing Operations				-	-
9	Other Comprehensive Income					
	(a) Items that will not be reclassified to Profit & Loss	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to Profit & Loss	-	-	-	-	-
	(c) Items that will be reclassified to Profit & Loss	-	-	-	-	-
	(d) Income tax relating to items that will be reclassified to Profit & Loss	-	-	-	-	-
10	Total Other Comprehensive Income (a+b+c+d)	-	-	-	-	-
11	Total Comprehensive Income (7+9)	(2356.41)	2521.45	2230.03	165.04	4701.91
12	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	1818.24	1818.24	1818.24	1818.24	1818.24
13	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)					
(i)	a) Basic	(12.96)	13.87	12.26	0.91	25.86
	b) Diluted	(12.96)	13.87	12.26	0.91	25.86

Notes :

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 28th May, 2026
- The Figures for the previous periods have been regrouped and rearranged wherever considered necessary.
- The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI
- The Compliance related to IND-AS is not applicable to our company as the company is listed on Emerge Platform of NSE.
- Segment reporting as defined in Accounting Standards - 17 is not applicable, as the business of the company falls in one segment.
- Closing balances of Trade receivables, Trade payables and Loans & Advances are subjected to balance confirmations

For and on behalf of For and on behalf of the Board of Directors of
OWAIS METAL AND MINERAL PROCESSING LIMITED
Digitally signed by Saiyyed
Saiyyed Owais Ali Owais Ali
Date: 2026.05.28 22:13:05 +05'30'
Saiyyed Owais Ali
Managing Director
DIN : 08291144

Place : Ratlam

Date : 28th May, 2026

OWAIS METAL AND MINERAL PROCESSING LIMITED

(Previously known as Owais Metal and Mineral Processing Private Limited)

(Previously known as Owais Ali Overseas Private Limited)

Regd. Off.: C/o SAYYAD AKHTAR ALI VAHID NAGAR, OLD BAIPASS ROAD, Ratlam, RATLAM, Madhya Pradesh, India, 457001

CIN: U14290MP2022PLC063833

Email: info@ommpl.com

Phone: 9300096498

Website: www.ommpl.com

Statement of Assets and Liabilities as at 31st, March 2026

PARTICULARS	As at 31st March 2026	As at 31st March 2025
<u>EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
Equity Share Capital	1818.24	1818.24
Other Equity	9517.61	9352.56
Total Equity	11335.85	11170.80
<u>NON-CURRENT LIABILITIES</u>		
Long Term Borrowings	1921.24	1897.10
Deferred Tax Liabilities (Net)	-	-
Long Term Provisions	6.77	21.78
Total Non-Current Liabilities	1928.01	1918.89
Current Liabilities		
Current Financial Liabilities		
Short Term Borrowings	1034.98	635.07
Trade Payables		
(a) Total Outstanding dues of micro enterprises and small enterprises	1003.49	1647.30
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	412.52	2483.34
Other Current Liabilities	589.64	130.45
Short-term Provisions	1855.59	1797.17
Total Non-Current Liabilities	4896.23	6693.34
TOTAL EQUITY & LIABILITIES	18160.09	19783.03
<u>ASSETS</u>		
<u>Non-Current Assets</u>		
<u>Property, Plant and Equipment and Intangible Assets</u>		
- Property, Plant and Equipment	2575.44	1595.27
- Capital W-I-P	-	78.96
- Intangible Assets Under Development	951.12	951.12
Other Non-Current Assets	113.79	192.51
Deffered Tax Assets(Net)	38.57	15.34
Long Term Loan & Advance	8035.06	2362.51
Total Non-current Assets	11713.98	5195.70
Current Assets		
Inventories	2389.59	4100.89
Trade Receivables	3205.40	9033.11
Cash and Bank Balances		
(a) Cash and Cash Equivalents	14.66	105.03
(b) Other Bank Blances	1.00	425.24
Short-term Loans and Advances	316.74	602.82
Other current assets	518.72	320.23
Total Current Assets	6446.11	14587.33
TOTAL ASSETS	18160.09	19783.03

For and on behalf of the Board of Directors of
OWAIS METAL AND MINERAL PROCESSING LIMITED

Saiyyed Owais Ali Digitally signed by Saiyyed Owais Ali
Date: 2026.05.28 22:11:15 +05'30'

Saiyyed Owais Ali
Managing Director
DIN : 08291144

Place : Ratlam
Date : 28th May, 2026

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CIN: U14290MP2022PLC063833

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(Amount in Lakhs)

Particulars		For the year ended 31st March 2026	For the year ended 31st March 2025
A	Net Profit before tax	228.02	5972.87
	Depreciation & Amortisation	257.61	202.15
	Profit/(Loss) on Sale of Fixed Assets	(2.93)	
	Interest Received	(0.46)	(0.97)
	Changes in Long term Gratuity Provision	(15.02)	16.05
	Finance Cost	374.29	169.84
	Operating Profit before Working Capital Changes	841.50	6359.94
	Adjusted for:		
	(Increase)/Decrease in Inventories	1711.31	(2536.14)
	(Increase)/Decrease Trade receivables	5827.71	(6879.85)
	(Increase)/Decrease Short Term Loans & Advances	286.09	1003.27
	(Increase)/Decrease Other Current Assets	(198.49)	(269.06)
	Increase/(Decrease) Trade Payable	(2714.63)	3950.46
	Increase/(Decrease) Other Current Liabilities	459.19	(30.43)
	Increase/(Decrease) Short term provision	(27.79)	(9.29)
		5343.39	(4771.04)
	Cash Generated From Operations	6184.89	1588.89
	Income Tax adjustment	-	-
	Cash generated/ (used in) from operating activities	6184.89	1588.89
B	CASH FLOW FROM INVESTING ACTIVITIES:		
	(Purchase)/Sale of Fixed Assets	(1155.88)	(1693.27)
	Increase/(Decrease) in Other Non-Current Assets	78.71	(72.03)
	Interest Received	0.46	0.97
	Other Bank balances	424.24	81.13
	Net Cash used in Investing Activities (B)	(652.47)	(1683.20)
C	CASH FLOW FROM FINANCING ACTIVITIES:		
	Long Term Loan & Advance	(5672.55)	(660.46)
	Net Proceeds from short term borrowing	399.91	(103.08)
	Net Proceeds from long term borrowing	24.14	1283.82
	Finance Cost	(374.29)	(169.84)
	Dividend Paid	-	(363.65)
	Net Cash used in Financing Activities (C)	(5622.79)	(13.21)
	Net Increase/(Decrease) in Cash and Cash Equivalents	(90.37)	(107.52)
	Cash and Cash Equivalents at the beginning of the year	105.03	212.55
	Cash and Cash Equivalents at the end of the year	14.66	105.03

For and on behalf of the Board of Directors of
OWAIS METAL AND MINERAL PROCESSING LIMITED

Saiyyed Owais Ali  Digitally signed by Saiyyed Owais
Ali
Date: 2026.05.28 22:12:44 +05'30'

Saiyyed Owais Ali
Managing Director
DIN : 08291144

Place : Ratlam
Date : 28th May, 2026



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CIN : L14290MP2022PLC063833

To,
The Listing and Compliance Department,
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No. C/1, G block,
Bandra Kurla Complex,
Bandra East, Mumbai – 400051
Script Code: SM – OWAIS

Date: 28th May, 2026

ISIN: INE0R8M01017

Subject: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

I, Saiyyed Neha Ali, Chief Financial Officer of the Company, hereby declare that the Statutory Auditors of the Company, M/s Jay Gupta and Associates., have issued an Audit Report with an unmodified opinion on Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2026.

This Declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 vide Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and Circular No. CIR /CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this declaration in your records.

Thanking You
Yours Faithfully,
For Owais Metal and Mineral Processing Limited

Saiyyed Neha Ali
Chief Financial Officer

+91 9300096498

info@ommpl.com



www.ommpl.com