

Regd Off: 8/16 A, Seth Gali, Agra-282003 Uttar Pradesh

(CIN: L27205UP2001PLC026372) E Mail: opchainscompany@gmail.com

Web: www.opchainsltd.com Ph: 0562-4045117, 4044990

To **Date:** 14.11.2025

Corporate Compliance Department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001

BSE Scrip Code: 539116

<u>Sub-Submission of Unaudited Financial Results for the Half year ended 30<sup>th</sup> September, 2025 as per Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015.</u>

Respected Sir/Madam,

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 mentioned in the captioned subject, we are enclosing herewith Financial Results for the Half year ended 30<sup>th</sup> September, 2025 which already approved by the Board of Directors of the Company at its Meeting held on 14<sup>th</sup> day of November, 2025, Limited Review Report for the half year ended 30<sup>th</sup> September, 2025, Statement of Assets and Liabilities as at 30<sup>th</sup> day of September, 2025, Cash Flow Statement for the half year ended 30<sup>th</sup> day of September, 2025 and Declaration on unmodified opinion.

You are requested to take on the record and do the needful.

Kindly take this information on your records.

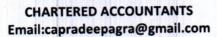
Thanking you, Yours faithfully,

For O. P. CHAINS LIMITED

SATISH KUMAR GOYAL (Managing Director) DIN: 00095295

**Date:** 14.11.2025 **Place:** Agra

### GARIMA & CO.





Independent Auditor's Limited Review Report on the Standalone Unaudited Results of O. P. Chains Limited for the Half year ended on 30th September, 2025, pursuant to the Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review report to The Board of Directors, O. P. Chains Limited 8/16A, Seth Gali, Agra, Uttar Pradesh-282003 India

- 1. We have reviewed the accompanying statement of Standalone unaudited financial results of O. P. Chains Limited (the "Company") for the half year ended September 30, 2025, the statement of Assets and Liabilities as on September 30, 2025 and the statement of cash flow for the half year ended on that date (the "Statement"). This statement is prepared by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
- 2. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Standalone unaudited financial results, the statement of Assets and Liabilities and the statement of cash flow prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the statement is not modified in respect of the above matter

For Garima & Co.

**Chartered Accountants** 

Pradeep Kumar Agarwal

(Partner) M.NO.:072223 FRN:0003273C

UDIN-25072223BMFXUP1733

Place: Agra

Date: 14.11.2025

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(Rupees s in Lakhs except for Earning Per Share)

Particulars	Six months Six month		s Six months Previous Year	
	ended on	ended on	ended on	ended on 31
	30-09-2025	31-03-2025	30-09-2024	03-2024
(Refer Notes Below)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I. Revenue from Operations	0.00	0.00	818.42	1358.89
II. Other Income	0.00	137.57	0.00	80.42
III. Total Revenue (I +II)	0.00	137.57	818.42	1439.31
IV. Expenses				
Cost of Material Consumed	0.00	0.00	0.00	762.45
Purchases of Stock-in-trade	0.00	0.00	0.00	427.87
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	0.00	0.00	581.37	
Employee Benefits Expenses	1.8	7.36		0.00
Finance Costs	0.00	0.00	0.00	11.01
Depreciation and amortisation expenses	0.00			0.01
Other Expenses	6.15	0.00	0.00	0.00
Total Expenses	7.96	0.79	4.10	7.22 .
V. Profit/(Loss) before exceptional and extraordinary items	7.96	8.15	589.25	1208.56
and tax (III- IV)	(7.96)	129.41	229.17	230.75
VI. Exceptional items	0.00	0.00	0.00	0.00
VII. Profit/(Loss) before extraordinary items and tax (V-VI)	(7.96)	129.41	229.17	230.75
VIII. Extraordinary items	0.00	0.00	0.00	0.00
IX. Profit/(Loss) before tax (VII-VIII)	(7.96)	129.41	229.17	230.75
X. Tax Expense			0.00	0.00
(1) Current tax	0.00	90.15	0.00	45.03
(2) Previous years tax	0.00	(2.98)	0.00	0.00
(3) Deferred tax	(0.025)	0.06	-0.09	-0.03
XI. Net Profit/(Loss) for the period from continuing operations (IX-X)	(7.93)	42.19	229.26	185.75
XII. Profit/(Loss) from discontinuing operations before tax	0.00	0.00	0.00	0.000
XIII. Tax expense of discontinuing operations	0.00	0.00	0.00	0.00
XIV. Profit/(Loss) from Discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00
XV. Profit/(Loss) for period before Minority interest	(7.93)	42.19	229.26	185.75
Share of profit/Loss of Associates	0.00		0.00	0.00
Profit/(Loss) of Minority interest	0.00	0.00	0.00	0.00
XVI. Profit/(Loss) for the period (XI +XIV)	(7.93)	42.19	229.26	185.75
XVII. Paid-up share capital (Face Value of the share shall be indicated)	685.00	685.00		
XVIII. Reserve excluding revaluation reserve as per	0.00	0.00	685.00	685.00
balance sheet of previous accounting year	0.00	0.00	0.00	2566.72
XIX. Earning Per Equity Share				
(a) Basic	(0.12)	0.57 -	2.25	2.74
(b) Diluted	(0.12)	0.57	3.35 3.35	2.71
	(0.12)	0.57	3.35	2.71

(1) The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at its Meeting held on 14.11.2025. The Statutory Auditors have carried out Limited Review of the above results as per Reg 33 of Secutities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015

(2) Segment reporting as defined in Accounting Standard (AS-17) is not applicable since the entire operation of the company company relates to only one segment.

(3) In terms of Regulation 13(3) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, there were no were no investor complaint pending at the beginning of the quarter or lying unresolved as at 30.09.2024

(4) The Figures for half year ended September, 30 2025 are the balancing figures between audited figures in figures in respect of full financial year and the published year to date figures upto the end of the Half year of

(5) The figures have been re-grouped/re-arranged whereever considered necessary.

FOR O. P. CHAINS LIMITED

Satish Kumar Goyal Managing Director DIN: 00095295 Date: 14.11.2025 Place: AGRA

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(Rupees in Lakhs) STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2025 **Particulars** Half- Year Ended Year Ended 30.09.2025 31.03.2025 **Un-Audited** Audited A. Equity & Liabilities Shareholder's Fund Share Capital 685.00 685.00 Reserve & Surplus 3,005.59 3,013.52 Money received against Share Warrants 0.00 0.00 Sub Total - Shareholder's Funds 3,690.59 3,698.52 Non- Current Liabilities Long-term Borrowings 0.00 0.00 Deferred Tax Liabilities(net) 0.12 0.15 Other long-term liabilities 0.00 0.00 Long Term Provisions 0.00 0.00 Sub Total - Non- Current Liabilities 0.12 0.15 **Current Liabilities Short Term Borrowings** 0.00 0.00 Trade Payables 0.00 0.00 (A) Total outstanding dues of micro enterprises 0.00 0.00 and small enterprises 0.00 0.00 (B) Total ouststanding dues of creditors other 0.00 0.00 than micro enterprises and small enterprises 0.00 0.00 Other Current Liabilities 42.32 0.77 Short Term Provisions 91.35 91.68 Sub Total - Current Liabilities 133.67 92.45 **TOTAL- EQUITY AND LIABILITIES** 3,824.38 3.791.12 **B.** Assets **Non-Current Assets** Property, Plant and Equpiment and Intangible Assets 1.21 1.21 Long Term Loans & Advances 2,189.26 2,194.26 Deferred Tax Assets (net) 0.00 0.00 Non-current investments 0.00 0.00 Other Non-Current Assets 0.58 0.58 Sub Total- Non-Current Assets 2,191.05 2,196.05 **Current Assets** Current investments 0.00 0.00 **Inventories** 0.00 Trade Receivables 1,499.75 1,504.75 Cash & Cash equivalents 2.77 0.70 Short Term Loans & Advances 0.01 0.01 Other Current Assets 130.80 89.61 Sub Total- Current Assets 1,633.33 1,595.07 TOTAL ASSETS 3,824.38 3,791.12 Notes (1)Previous quarter/year figures have been restated wherever necessary to make them comparable. (2) Disclosure of segment wise information as per AS-17 is not applicable, as Trading of Precious and Non Precious Metals is the company's only business Segments For O. P. CHAINS LIMITED Satish Kumar Goyal Page 2 Date: 14.11.2025

Place: Agra

**Managing Director** 

DIN: 00095295

#### CASH FLOW STATEMENT OF M/S O.P. CHAINS LIMITED

Particulars	For the half year ended	For the year ended	
	30 Sept 2025	31 March, 2025	
A. Cash flow from operating activities			
Net Profit / (Loss) before extraordinary items and tax	(7.96)	358.59	
Adjustments for:			
Depreciation and amortisation	0.00	0.00	
Finance cost	0.00	0.00	
Interest income	0.00	(137.55)	
Tax	0.00	(87.16)	
Operating profit / (loss) before working capital changes	(7.95)	133.88	
Changes in working capital:	(7.55)	133.00	
Adjustments for (increase) / decrease in operating assets:			
Inventories	0.00	581.37	
Trade receivables	5.00	101.25	
Short-term loans and advances	0.00	(0.08)	
Other current assets	(41.19)	(32.55)	
	F144	(32.33)	
Adjustments for increase / (decrease) in operating liabilities:			
Trade payables	0.00	0.00	
Other current liabilities	41.55	(0.41)	
Short-term provisions	(0.33)	46.15	
	(2.93)	829.77	
Cash flow from extraordinary items	0.00	0.00	
Cash generated from operations	(2.93)	829.77	
Net income tax (paid) / refunds	0.00	0.00	
Net cash flow from / (used in) operating activities (A)	(2.93)	829.77	
B. Cash flow from investing activities			
Capital expenditure on fixed assets, including capital advances	0.00		
Proceeds from sale of fixed assets	0.00	0.00	
Proceeds from Investment	5.00	(967.29)	
ncome received	0.00	137.55	
	0.00	0.00	
Cash flow from extraordinary items	5.00	(829.75)	
	0.00	0.00	
Net income tax (paid) / refunds	0.00	0.00	
Net cash flow from / (used in) investing activities (B)	5.00	(829.75)	
C. Cash flow from financing activities			
Proceeds from long-term borrowings	0.00	0.00	
Repayment of long-term borrowings	0.00	0.00	
Net increase / (decrease) in working capital borrowings	0.00	0.00	
Proceeds from other short-term borrowings	0.00	0.00	
Repayment of other short-term borrowings	0.00	0.00	
inance cost	(0.00)	0.00	
	0.00	0.00	
Cash flow from extraordinary items	(0.00)	0.00	
		VIANTE POR PLANTE	
Net cash flow from / (used in) financing activities (C)	(0.00)	0.00	
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	2.07	0.03	
Cash and cash equivalents at the beginning of the year	0.70	0.67	
Cash and cash equivalents at the end of the year	2.77	0.70	

Date: 14.11.2025 Place: Agra

For O. P. CHAINS LIMITED

Managing Director DIN: 00095295



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Date: 14.11.2025

To, Corporate Compliance Department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001

Respected Sir / Madam,

Ref: Scrip Code: 539116

Declaration pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 read with SEBI circular No. CIR/CFD/CMD/56/2016 dated 27.05.2016

Pursuant to Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm and declare that the Statutory Auditors of the Company, M/s. Garima & Co., Chartered Accountants have issued Limited Review Report on the standalone financial results for the Half-year ended 30<sup>th</sup> September, 2025 with unmodified opinion.

Request you to please take the above on record.

For and on behalf of the Board For O. P. CHAINS LIMITED

Satish Kumar Goyal Managing Director DIN: 00095295

Date: 14th November, 2025

Place: Agra