



# O. P. CHAINS LIMITED

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

(CIN: L27205UP2001PLC026372)

E Mail: [opchainscompany@gmail.com](mailto:opchainscompany@gmail.com)

Web: [www.opchainsltd.com](http://www.opchainsltd.com)

Ph: 0562-4045117, 4044990

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

Date: 20.05.2026

**BSE Scrip Code: 539116**

**Sub- Submission of Audited Financial Results for the Half year and year ended 31<sup>st</sup> March, 2026 as per Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015.**

Respected Sir,

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 and year ended 31<sup>st</sup> March, 2026 which already approved by the Board of Directors of the Company at its Meeting held on 20<sup>th</sup> May, 2026, Independent Auditors Report for the half year and year ended 31<sup>st</sup> March, 2026, Statement of Assets and Liabilities as at 31<sup>st</sup> March, 2026, Cash Flow Statement for the half year and year ended 31<sup>st</sup> March, 2026 and Declaration on unmodified opinion of the audit report.

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:** 20.05.2026

**Place:** Agra



**INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF DIRECTORS OF**

**O. P. CHAINS LIMITED**

**Report on the audit of the Financial Results**

**Opinion**

We have audited the accompanying financial results of **O. P. Chains Limited (the company)** for the half year and year ended March 31, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

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

- a) are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- b) 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/loss and other comprehensive income and other financial information for the half year and year ended March 31, 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 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.

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. There were no key audit matters to be communicated in our report.





## **Management's Responsibilities for the Financial Results**

These Half yearly and yearly annual financial results have been prepared on the basis of the interim 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/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 LODR 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 are also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Results**

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



# GARIMA & CO.

CHARTERED ACCOUNTANTS  
Email: capradeepagra@gmail.com



• 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 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.

For M/s Garima and Co.  
Chartered Accountants  
Firm Registration No. 003273C





CA Pradeep Kumar Agarwal  
Partner

Membership No. 072223

UDIN: 26072223XKGWOG3312

**O. P. CHAINS LIMITED**  
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 CIN: L27205UP2001PLC026372

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

(Rupees in Lakhs except for EPS)

Particulars	Figures for the half year ended on			Financial year ended on		
	31-03-2026 (Audited) (Refer Note 4)	30-09-2025 (Audited) Note 4)	(Un- Refer 31-03-2025 (Audited) (Refer Note 4)	31-03-2026 (Audited)	31-03-2025 (Audited)	
I. Revenue from Operations	193.30		0.00	818.43	193.30	818.43
II. Other Income	153.11		0.00	137.57	153.11	137.57
III. Total Revenue (I +II)	346.41		0.00	956.00	346.41	956.00
IV. Expenses						
Cost of Materials Consumed	0.00		0.00	0.00	0.00	0.00
Purchases of Stock-in-trade	191.90		0.00	0.00	191.90	0.00
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	0.00		0.00	581.37	0.00	581.37
Employee Benefits Expenses	6.80		1.80	9.34	8.60	11.14
Finance Costs	0.01		0.00	0.00	0.01	0.01
Depreciation and amortisation expenses	0.00		0.00	0.00	0.00	0.00
Other Expenses	0.79		6.15	(1.26)	6.94	4.89
Total Expenses	199.50		7.95	589.45	207.45	597.40
V. Profit/(Loss) before exceptional and extraordinary items and tax (III- IV)	146.91		(7.95)	366.54	138.96	358.59
VI. Exceptional items	0.00		0.00	0.00	0.00	0.00
VII. Profit/(Loss) before extraordinary items and tax (V-VI)	146.91		(7.95)	366.54	138.96	358.59
VIII. Extraordinary items			0.00	0.00	0.00	0.00
IX. Profit/(Loss) before tax (VII-VIII)	146.91		(7.95)	366.54	138.96	358.59
X. Tax Expense						
(1) Current tax	34.85		0.00	90.15	34.85	90.15
(2) Previous years tax	0.60		0.00	-2.98	0.60	-2.98
(2) Deferred tax	0.15		-0.03	(0.01)	0.12	(0.03)
XI. Net Profit/(Loss) for the period from continuing operations (IX-X)	111.31		(7.93)	279.38	103.39	271.45
XII. Profit/(Loss) from discontinuing operations before tax	0.00		0.00	0.00	0.00	0.00
XIII. Tax expense of discontinuing operations	0.00		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	0.00
XV. Profit/(Loss) for period before Minority interest	111.31		(7.93)	279.38	103.39	271.45
Share of profit/Loss of Associates	0.00		0.00	0.00	0.00	0.00
Profit/(Loss) of Minority interest	0.00		0.00	0.00	0.00	0.00
XVI. Profit/(Loss) for the period (XI +XIV)	111.31		(7.93)	279.38	103.39	271.45
XVII. Paid-up share capital (Face Value of the share shall be indicated)	685.00		685.00	685.00	685.00	685.00
XVIII. Reserve excluding revaluation reserves as per balance sheet of previous accounting year					3,013.52	2,742.07
XIX. Earning Per Equity Share						
(a) Basic	1.62		(0.12)	4.03	1.51	3.96
(b) Diluted	1.62		(0.12)	4.03	1.51	3.96

Notes:

- (1) The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at its Meeting held on 20th May, 2026. The Statutory Auditors have carried out audit of the above results as per Reg 33 of SEBI (LODR), 2015.
- (2) Segment reporting as defined in Accounting Standard (AS-17) is not applicable since the entire operation of the 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 investor complaint pending at the beginning of the quarter or lying unresolved at 31.03.2026
- (4) The figures for the second half of the financial year are obtained by reconciling the audited annual accounts with the half-year results reported for the first six months.
- (5) The figures have been re-grouped/re-arranged wherever considered necessary.

FOR O. P. CHAINS LIMITED



Satish Kumar Goyal  
 Managing Director  
 DIN : 00095295

Date: 20-05-2026  
 Place :AGRA

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CIN: L27205UP2001PLC026372

Statement of Assets and Liabilities as at 31st March, 2026		(Rupees in Lakhs)	
Particulars	As at		
	31.03.2026	31.03.2025	
	Audited	Audited	
<b>A. Equity &amp; Liabilities</b>			
<b>Shareholder's Fund</b>			
Share Capital	685.00	685.00	
Reserve & Surplus	3116.92	3013.52	
Money received against Share Warrants	.00	.00	
Sub Total – Shareholder's Funds	<b>3801.92</b>	<b>3698.52</b>	
<b>Non- Current Liabilities</b>			
Long-term Borrowings		.00	
Deferred Tax Liabilities(net)	.27	.15	
Other long-term liabilities		.00	
Long Term Provisions	.00	.00	
Sub Total - Non- Current Liabilities	<b>.27</b>	<b>.15</b>	
<b>Current Liabilities</b>			
Short Term Borrowings		.00	
Trade Payables	.00	.00	
Other Current Liabilities	.92	.77	
Short Term Provisions	37.84	91.68	
Sub Total - Current Liabilities	<b>38.76</b>	<b>92.45</b>	
<b>TOTAL- EQUITY AND LIABILITIES</b>	<b>3840.95</b>	<b>3791.12</b>	
<b>B. Assets</b>			
<b>Non-Current Assets</b>			
Property Plant and Equipment and intangible assets	1.21	1.21	
Non Current Investments		.00	
Long Term Loans & Advances	2319.05	2194.26	
Other Non-Current Assets	.58	.58	
Sub Total- Non-Current Assets	<b>2320.84</b>	<b>2196.05</b>	
<b>Current Assets</b>			
Inventories	.00	.00	
Trade Receivables	1499.75	1504.75	
Cash & Cash equivalents	4.03	.70	
Short Term Loans & Advances	.00	.01	
Other Current Assets	16.33	89.61	
Sub Total- Current Assets	<b>1520.11</b>	<b>1595.07</b>	
<b>TOTAL ASSETS</b>	<b>3840.95</b>	<b>3791.12</b>	
<b>Notes</b>	-	-	

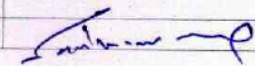
(1) The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors at their Meeting held on **20th May, 2026**

(2) The above results have been Audited by the Statutory Auditors of the Company.

(3) Previous quarter/year figures have been restated wherever necessary to make them comparable.

(4) 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



Date: 20.05.2026

Place: Agra

**Satish Kumar Goyal**  
Managing Director  
[DIN-00095295]

**M/s O.P. CHAINS LIMITED**

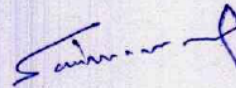
**Corporate Identification Number: L27205UP2001PLC026372**

**8/16A, Seth Gali, Agra, 282003**

**CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH, 2026**

PARTICULARS	2025-26	2024-25
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Extraordinary Items and Tax as per the Statement of Profit & Loss	1,38,96,065.70	3,58,59,112.82
Share of TDS / Advance Tax from Partnership Firm	-	(87,16,959.00)
Adjustments for :		
Add: Depreciation		
Less: Interest Income	(1,53,10,660.00)	(1,37,54,615.00)
Add: Finance Cost		
<b>Operating Profit before working capital changes</b>	<b>(14,14,594.30)</b>	<b>1,33,87,538.82</b>
Adjustments for :		
Inventories	-	5,81,37,200.37
Trade Receivables	5,00,000.00	1,01,25,000.00
Short Term Loans and Advances	1,435.00	8,329.00
Other Current Assets	73,28,287.43	(32,54,577.44)
Other Current liabilities	15,220.00	(40,800.00)
Short Term Provisions (Except Provision for Tax)	1,46,237.96	46,14,646.00
<b>Cash generated from/ (used in) operations before taxation</b>	<b>65,76,586.09</b>	<b>8,29,77,336.75</b>
Less : Tax paid	90,74,439.00	-
<b>Net Cash (Used in)/ from operating activities</b>	<b>(24,97,852.91)</b>	<b>8,29,77,336.75</b>
<b>B. CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
Capital Expenditure on Fixed Assets including capital advances		
Proceeds from sale of Fixed Assets		
Proceeds from Investments		
Investments made	(1,24,79,594.00)	(9,67,29,153.00)
Income Received	1,53,10,660.00	1,37,54,615.00
<b>Net Cash (Used in)/ from Investment activities</b>	<b>28,31,066.00</b>	<b>(8,29,74,538.00)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Finance cost	-	-
Long Term Borrowing Received	-	-
Short Term Borrowings Received	-	-
<b>Net Cash (Used in)/ from financing activities</b>	<b>-</b>	<b>-</b>
<b>Net (decrease)/ increase in cash and cash equivalents (A+B+C)</b>	<b>3,33,213.09</b>	<b>2,798.75</b>
Cash and cash equivalents at the beginning of the year	69,915.95	67,117.20
Cash and cash equivalents at the end of the year	4,03,129.04	69,915.95

For and on Behalf of Board of Directors of  
M/S O.P. Chains Limited



Satish Kumar Goyal  
DIN:00095295  
Managing Director

Date: 20.05.2026  
Place : Agra



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**Date: 20.05.2026**

**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 and Co., Chartered Accountants, have issued an audit report on the standalone financial results for the Half-year and financial year ended 31<sup>st</sup> March, 2026 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: 20<sup>th</sup> May, 2026**

**Place: Agra**