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Ref. No.: OIL/SE/2026-27/28 **August 04, 2026**

To
Listing Department
BSE Limited,
Floor 25, P J Towers,
Dalal Street,
Mumbai- 400 001
Scrip Code: 530135

To
Listing Department
National Stock Exchange of India Ltd
Exchange Plaza, C-1 Block G
Bandra Kurla Complex, Bandra (E)
Mumbai – 400 051
Symbol: OPTIEMUS

Subject: Outcome of Board Meeting: Submission of Unaudited Financial Results (Standalone and Consolidated) for the quarter ended 30th June, 2026

Dear Sir/Ma'am,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today i.e. 4th August, 2026 has, *inter-alia*, considered and approved the Unaudited Standalone and Consolidated Financial Results for the quarter ended 30th June, 2026.

A copy of the Unaudited Standalone and Consolidated Financial Results for the quarter ended 30th June, 2026 along with Limited Review Report thereon is enclosed herewith.

The meeting of the Board of Directors commenced at 01:30 P.M. and concluded at 03:50 P.M.

Kindly take the same on your records.

Thanking You,

Yours truly,
For OPTIEMUS INFRACOM LIMITED

OPTIEMUS INFRACOM LTD.

Vikas Chandra
Company Secretary & Compliance Officer

Encl.: As Above

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

Figures in (₹ Lakhs) except EPS and Shares Data

S.No.	Particulars	Standalone			
		Quarter Ended			Year Ended
		June 30, 2026 (Unaudited)	March 31, 2026 (Audited)	June 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1	**Income**				
	a) Revenue from Operations	4,969.33	13,504.09	13,474.07	72,409.04
	b) Other Income	7.91	843.52	2.94	910.05
	Total Income (a+b)	**4,977.24**	**14,347.61**	**13,477.01**	**73,319.09**
2	**Expenses**				
	a) Purchase of traded goods	4,635.36	8,231.67	12,625.46	68,424.48
	b) Changes in inventories of stock - in - trade	(38.92)	4,613.83	0.09	(3.11)
	c) Employee benefit expenses	136.19	158.57	128.79	572.11
	d) Finance cost	0.93	17.55	3.12	25.47
	e) Depreciation, amortization and impairment expense	5.07	4.36	4.35	17.16
	f) Other expenses	144.71	404.98	336.69	1,490.85
	Total Expenses	**4,883.34**	**13,430.96**	**13,098.50**	**70,526.96**
3	**Profit /(Loss) before exceptional item and tax (1-2)**	**93.90**	**916.65**	**378.51**	**2,792.13**
4	Exceptional (income)/expense	-	-	-	-
5	**Net profit before taxes (3-4)**	**93.90**	**916.65**	**378.51**	**2,792.13**
6	**Tax expense:**				
	a) Current Tax	(23.19)	(42.81)	(93.70)	(510.26)
	b) Adjustment of tax relating to earlier periods	-	-	-	(30.37)
	c) Deferred Tax	20.91	(190.13)	(0.09)	(190.46)
	Total tax expenses	**(2.28)**	**(232.94)**	**(93.79)**	**(731.09)**
7	**Net profit after tax (5-6)**	**91.62**	**683.71**	**284.72**	**2,061.04**
8	**Other comprehensive income / (expenses) net of taxes** **Items that will not be reclassified to Profit or Loss**				
	- Remeasurement gain/(loss) of the defined benefit plan	(4.41)	6.02	(0.44)	8.20
9	**Total Comprehensive income for the period (7+8)**	**87.21**	**689.73**	**284.28**	**2,069.24**
10	Paid up Equity Share Capital (face value of ₹ 10/- each)	88,68,87,830	88,68,87,830	87,25,29,910	88,68,87,830
11	**Earnings per share(EPS) face value (of ₹ 10/- each)**				
	- Basic (INR)	**0.10**	**0.78**	**0.33**	**2.35**
	- Diluted (INR)	**0.10**	**0.77**	**0.31**	**2.31**

For Mukesh Raj & Co
Chartered Accountants
ICAI Firm Registration Number: 016693N

MUKESH RAJ & CO. FRN:016693N DELHI Chartered Accountants

Monika Goel
Partner
ICAI membership number: 094072

Place: Noida (Uttar Pradesh)
Date: August 04, 2026

For and on behalf of the Board of Directors of
Optiemus Infracom Limited

OPTIEMUS INFRACOM LTD.

Ashok Gupta
Executive Chairman
DIN : 00277434

Place: Noida (Uttar Pradesh)
Date: August 04, 2026

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Notes:

1. These financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (as amended) ['Ind AS] prescribed under section 133 of the Companies Act, 2013 read with relevant rules, issued thereunder, and other recognized accounting practices and policies and in terms of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) {'Listing Regulations'}.

2. **Segment Reporting** - The Company publishes standalone financial results along with the consolidated financial results. In accordance with Ind AS 108, Operating Segments, the Company has disclosed the segment information in the consolidated financial statements. Accordingly, the segment information is given in the consolidated financial results of Optiemus Infracom Limited and its subsidiaries for the quarter ended June 30, 2026.

3. On 1 February 2017, the Company entered into a License Agreement with BlackBerry Limited ("BlackBerry"). BlackBerry claims unpaid minimum software license fees of approximately US$22.52 million. In July 2024, BlackBerry filed a petition before the High Court of Justice, Business and Property Courts of England and Wales, seeking summary judgment against the Company. The Company opposed the petition on the basis that BlackBerry had not fulfilled certain contractual obligations, including the obligation to provide software for two devices per year over a five-year period in respect of the licenses for which payment is claimed. BlackBerry subsequently elected not to proceed with its summary judgment application.

   On 19th December 2025, the High Court issued a judgment determining that BlackBerry's conduct amounted to an abuse of process and granted the Company permission to apply to the Court of Appeal to strike out BlackBerry's claim on those grounds. BlackBerry has since made a settlement proposal to reduce its claim by 70%. The Company is in the process of finalizing and filing its defense and counterclaims against BlackBerry, which are currently estimated to exceed US$20 million.

   Based on the current stage of proceedings, the facts available, and external legal advice received, management believes that it is not probable that a material liability will arise from this matter, incidental legal cost whether through judgment or settlement. Accordingly, no provision has been recognized in these financial statements. The Company will continue to monitor developments and reassess its position as necessary.

4. The unaudited standalone financial results for the quarter ended June 30, 2026 of the company are available on the company's website "www.optiemus.com", Bombay Stock exchange's website "www.bseindia.com" and National Stock exchange's website "www.nseindia.com".

5. Previous period figures have been regrouped / reclassified where necessary, to confirm with the current period's presentation for the purpose of comparability.

6. The unaudited standalone financial results have been reviewed by the Audit Committee and were approved by the Board of Directors of the company at their meeting held on August 04, 2026.

For Mukesh Raj & Co.
Chartered Accountants
ICAI Firm Registration Number: 016693N

MUKESH RAJ & CO. FRN:016693N DELHI Chartered Accountants

Monika Goel
Partner
Membership Number: 094072
Date: August 04, 2026
Place: Noida, Uttar Pradesh

By order of the Board of Directors
for Optiemus Infracom Limited

OPTIEMUS INFRACOM LTD.

Ashok Gupta
Executive Chairman
DIN: 00277434

Mukesh Raj & Co.
CHARTERED ACCOUNTANTS

C-63, 1st, Floor, Preet Vihar, Delhi- 110092
Tel. : +91-11-42531707, 9560891932
Website : http : //www.mukeshraj.com
Email : support@mukeshraj.com

REVIEW REPORT

Review Report on Quarterly Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Optiemus Infracom Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Optiemus Infracom Limited** ("the Company") for the quarter ended June 30, 2026 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other-accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, '*Review of Interim Financial Information performed by 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 an analytical procedure 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standards and other accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mukesh Raj & Co.
Chartered Accountants
ICAI Firm Registration Number: 016693N

MUKESH RAJ & CO. FRN:016693N DELHI Chartered Accountants

Monika Goel
Partner
Membership Number: 094072

UDIN: 26094072CLZYZN9553
Date: August 04, 2026
Place: Noida, Uttar Pradesh

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STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

Figures in (₹ Lakhs) except EPS and Shares Data

S.No	Particulars	Consolidated			
		Quarter Ended			Year Ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Income**				
	a) Revenue from operations	88,299.33	48,497.76	43,535.39	176,861.76
	b) Other income	1,090.71	1,828.70	282.52	2,594.18
	Total Income (a+b)	**89,390.04**	**50,326.46**	**43,817.91**	**179,455.94**
2	**Expenses**				
	a) Cost of materials consumed	67,600.63	23,424.02	14,983.70	60,000.79
	b) Purchase of traded goods	17,762.31	18,207.60	17,564.10	96,306.62
	c) Changes in inventories of stock - in - trade, work-in-progress, and finished goods	(8,309.81)	1,827.36	5,770.05	(1,562.03)
	d) Employee benefit expenses	2,005.29	1,661.44	1,276.22	5,939.91
	e) Finance cost	623.35	659.57	539.79	2,308.00
	f) Depreciation, amortization and impairment expense	662.83	506.91	572.61	2,434.42
	g) Other expenses	6,199.78	2,668.27	1,265.41	6,406.11
	Total Expenses	**86,544.38**	**48,955.17**	**41,971.88**	**171,833.82**
3	**Profit /(Loss) before exceptional item and tax (1-2)**	**2,845.66**	**1,371.29**	**1,846.03**	**7,622.12**
4	Exceptional (income)/expense	-	-	-	-
5	**Profit /(Loss) after exceptional item and before tax**	**2,845.66**	**1,371.29**	**1,846.03**	**7,622.12**
6	Share of profit/ loss of an associate and a joint venture	(21.29)	1,386.07	37.55	1,444.44
7	**Net profit before taxes (5+6)**	**2,824.37**	**2,757.36**	**1,883.58**	**9,066.56**
8	**Tax expense:**				
	a) Current tax	(744.64)	(253.44)	(790.73)	(1,882.71)
	b) Adjustment of tax relating to earlier periods	-	(18.41)		(206.84)
	c) Deferred tax	38.39	(238.02)	360.29	(375.59)
	Total tax expenses	**(706.25)**	**(509.87)**	**(430.44)**	**(2,465.14)**
9	**Net profit after tax (7+8)**	**2,118.12**	**2,247.49**	**1,453.14**	**6,601.42**
10	**Other comprehensive income / (expenses) net of taxes**				
	Items that will not be reclassified to Profit or Loss				
	- Remeasurement gain/(loss) of the defined benefit plan	(11.43)	15.93	1.96	25.40
	- Income tax relating to items that will not be reclassified to profit or loss	2.69	(3.75)	(0.47)	(5.97)
11	**Total Comprehensive Income for the period (9+10)**	**2,109.38**	**2,259.67**	**1,454.63**	**6,620.85**
	- Owner of the company	**2,152.94**	**2,376.81**	**1,456.93**	**6,848.46**
	- Non - controlling interest	**(43.56)**	**(117.14)**	**(2.30)**	**(227.61)**
12	Paid up Equity Share Capital (face value of ₹ 10/- each)	88,68,87,830	88,68,87,830	87,25,29,910	88,68,87,830
13	**Earnings per share(EPS) face value (of ₹ 10/- each)**				
	- Basic (INR)	**2.39**	**2.56**	**1.67**	**7.52**
	- Diluted (INR)	**2.35**	**2.53**	**1.61**	**7.39**

For Mukesh Raj & Co
Chartered Accountants
ICAI Firm Registration Number: 016693N

MUKESH RAJ & CO. FRN:016693N DELHI Chartered Accountants

Monika Goel
Partner
ICAI membership number: 094072

Place: Noida (Uttar Pradesh)
Date: August 04, 2026

For and on behalf of the Board of Directors of
Optiemus Infracom Limited

OPTIEMUS INFRACOM LTD.

Ashok Gupta
Executive Chairman
DIN : 00277434

Date: August 04, 2026

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STATEMENT OF CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, SEGMENT ASSETS AND LIABILITES AS PER CLAUSE 33 OF LISTING REGULATIONS:

Figures in (₹ Lakhs) except EPS and Shares Data

S.No	Particulars	Consolidated			
		Quarter Ended			Year Ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31,2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Segment revenue**				
	a) Trading & distribution	14,401.23	15,369.56	13,474.07	75,593.66
	b) Manufacturing business	74,589.40	35,933.85	30,770.66	111,911.81
	Total	**88,990.63**	**51,303.41**	**44,244.73**	**187,505.47**
	Less: Inter segment revenue	(691.30)	(2,805.65)	(709.34)	(10,643.71)
	Net sales / income from operations	**88,299.33**	**48,497.76**	**43,535.39**	**176,861.76**
2	**Segment results**				
	Profit/(Loss) before tax, finance costs, other unallocable expenditure net off unallocable income				
	a) Trading & distribution	299.52	603.24	382.62	2,763.50
	b) Manufacturing business	2,078.78	(401.08)	1,720.68	4,572.44
	Total	**2,378.30**	**202.16**	**2,103.30**	**7,335.94**
	Less:				
	a) Finance cost	623.35	659.57	539.79	2,308.00
	b) Other un-allocable expenditure net off un -allocable income & other comprehensive income	(1,069.42)	(3,214.77)	(320.07)	(4,038.62)
	Total profit before tax	**2,824.37**	**2,757.36**	**1,883.58**	**9,066.56**

S.No	Segment assets	Quarter Ended			Year Ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31,2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
	a) Trading & distribution	75,894.65	73,109.61	64,900.44	73,109.61
	b) Manufacturing business	251,094.85	162,968.31	107,690.44	162,968.31
	Less: Inter segment	(63,767.87)	(52,261.15)	(35,266.54)	(52,261.15)
	Other unallocated assets	-	-	-	-
	Total Segment assets	**263,221.63**	**183,816.77**	**137,324.34**	**183,816.77**

S.No	Segment liabilities	Quarter Ended			Year Ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31,2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
	a) Trading & distribution	6,600.98	3,809.31	5,358.20	3,809.31
	b) Manufacturing business	196,146.27	110,156.38	63,871.02	110,156.38
	Less: Inter segment	(23,836.10)	(12,350.67)	3,112.32	(12,350.67)
	Other unallocated liabilities	-	-	-	-
	Total segment liabilities	**178,911.15**	**101,615.02**	**72,341.54**	**101,615.02**

For Mukesh Raj & Co
Chartered Accountants
ICAI Firm Registration Number: 016693N

MUKESH RAJ & CO. FRN:016693N DELHI Chartered Accountants

Monika Goel
Partner
ICAI membership number:094072

Place: Noida (Uttar Pradesh)
Date: August 04, 2026

For and on behalf of the Board of Directors of
Optiemus Infracom Limited

OPTIEMUS INFRACOM LTD.

Ashok Gupta
Executive Chairman
DIN : 00277434

Place: Noida (Uttar Pradesh)
Date: August 04, 2026

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Notes:

1. These financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (as amended) ['Ind AS] prescribed under section 133 of the Companies Act, 2013 read with relevant rules, issued thereunder, and other recognized accounting practices and policies and in terms of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) {'Listing Regulations'}.

2. The Group's operations comprise of only two segments viz. Trading & distribution and Manufacturing Business.

3. On 1 February 2017, the Group entered into a License Agreement with BlackBerry Limited ("BlackBerry"). BlackBerry claims unpaid minimum software license fees of approximately US$22.52 million. In July 2024, BlackBerry filed a petition before the High Court of Justice, Business and Property Courts of England and Wales, seeking summary judgment against the Group. The Group opposed the petition on the basis that BlackBerry had not fulfilled certain contractual obligations, including the obligation to provide software for two devices per year over a five-year period in respect of the licenses for which payment is claimed. BlackBerry subsequently elected not to proceed with its summary judgment application.

   On 19 December 2025, the High Court issued a judgment determining that BlackBerry's conduct amounted to an abuse of process and granted the Group permission to apply to the Court of Appeal to strike out BlackBerry's claim on those grounds. BlackBerry has since made a settlement proposal to reduce its claim by 70%. The Group is in the process of finalizing and filing its defense and counterclaims against BlackBerry, which are currently estimated to exceed US$20 million.

   Based on the current stage of proceedings, the facts available, and external legal advice received, management believes that it is not probable that a material liability will arise from this matter, incidental legal cost whether through judgment or settlement. Accordingly, no provision has been recognized in these financial statements. The Group will continue to monitor developments and reassess its position as necessary.

4. During the quarter, Bharat Innovative Glass Technologies Private Limited ("BIGTech") (Subsidiary of the Company) which is currently in the pre-operative stage and has not yet commenced commercial operations, incurred a Loss Before Tax (PBT) of ₹ 143.55 lakhs and Loss After Tax (PAT) of ₹ 143.55 lakhs, primarily towards initial setup and operational readiness expenses. Consequently, the consolidated results for the quarter reflect the above impact. BIGTech is expected to commence revenue-generating operations in the forthcoming quarters, and the management remains confident of its future contribution to the Group's consolidated performance.

5. During the quarter, Optiemus Unmanned Systems Private Limited ("OUS") (a wholly-owned subsidiary of the Company), which is presently in the product development phase and has not commenced commercial operations, has incurred a Loss Before Tax (PBT) of ₹ 137.30 lakhs and Loss After Tax (PAT) of ₹ 101.65 lakhs, primarily on account of research and development and other pre-operative expenses. Accordingly, the consolidated financial results for the quarter include the impact of the said losses.

6. The unaudited consolidated financial results for the quarter ended June 30, 2026 of the company are available on the company's website "www.optiemus.com", Bombay Stock exchange's website "www.bseindia.com" and National Stock exchange's website "www.nseindia.com".

7. Previous period figures have been regrouped / reclassified where necessary, to confirm with the current period's presentation for the purpose of comparability.

MUKESH RAJ & CO. Chartered Accountants FRN:016693N DELHI

OPTIEMUS INFRACOM LTD.

OPTIEMUS INFRACOM LIMITED
CIN: L46524DL1993PLC054086
Reg. Office: K-20, 2nd Floor, Lajpat Nagar-II, New Delhi-110024
P.: 011-29840906-907 | E-mail ID: info@optiemus.com | W.: www.optiemus.com

8. The unaudited consolidated financial results have been reviewed by the Audit Committee and were approved by the Board of Directors of the company at their meeting held on August 04, 2026.

For Mukesh Raj & Co.
Chartered Accountants
ICAI Firm Registration Number: 016693N

Monika Goel
Partner
Membership Number: 094072
Date: August 04, 2026
Place: Noida, Uttar Pradesh

MUKESH RAJ & CO. FRN:016693N DELHI Chartered Accountants

By order of the Board of Directors
for **Optiemus Infracom Limited**

OPTIEMUS INFRACOM LTD.

Ashok Gupta
Executive Chairman
DIN: 00277434

Mukesh Raj & Co.
CHARTERED ACCOUNTANTS

C-63, 1st, Floor, Preet Vihar, Delhi- 110092
Tel. : +91-11-42531707, 9560891932
Website : http : //www.mukeshraj.com
Email : support@mukeshraj.com

REVIEW REPORT

Review Report on Quarterly Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Optiemus Infracom Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results of Optiemus Infracom Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associate for quarter ended June 30, 2026 being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

3. We conducted our review of the statement in accordance with 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following subsidiaries/Associates and Joint ventures:

Name of the entity	Relation	% of ownership
Optiemus Infracom (Singapore) Pte Ltd.	Subsidiary	100.00%
Optiemus Electronics Limited	Subsidiary	100.00%
GDN Enterprises Private Limited	Subsidiary	100.00%
Troosol Enterprises Private Limited	Subsidiary	60.00%
FineMS Electronics Private Limited	Subsidiary	60.00%
Bharat Innovative Glass Technologies Private Limited	Subsidiary	70.00%
Optiemus Unmanned Systems Private Limited	Subsidiary	100.00%
Optiemus Display Technology Private Limited	Subsidiary	100.00%
Optiemus Vision Technology Private Limited	Subsidiary	100.00%
Optiemus Micro Electronics Private Limited	Subsidiary	100.00%
XO Ventures Private Limited	Subsidiary	100.00%

MUKESH RAJ & CO.
FRN:016693N
DELHI
Chartered Accountants

Optiemus Telecommunication Private Limited	Step down Subsidiary	74.00%
Teleecare Network India Private Limited	Associate	46.22%
Win Technology	Joint Venture	90.00%
The Factory Private Limited	Subsidiary	65.00%

5. We did not review the interim financial information of ten Subsidiaries and one Joint venture included in the consolidated unaudited financial results, included in the statement, whose interim financial information reflect total revenue of **₹ 83,330.00 Lakhs**, total net profit after tax of **₹ 21,50.49 Lakhs** and total comprehensive income of **₹ 2,146.15 Lakhs** and for the Quarter ended June 30, 2026 respectively and of one associate company, whose consolidated unaudited financial results reflect total loss of **₹ 46.06 Lakhs** out of which **₹ 21.29 Lakhs** is included in consolidated unaudited financial results for the Quarter ended June 30, 2026. These interim financial results have been reviewed* by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

   * M/s Optiemus Infracom (Singapore) Pte Ltd., have not been reviewed by the respective auditor and we have relied on the management financials for the same.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mukesh Raj & Co.
Chartered Accountants
ICAI Firm Registration Number: 016693N

MUKESH RAJ & CO. FRN:016693N DELHI Chartered Accountants

Monika Goel
Partner
Membership Number: 094072

UDIN: 26094072GUGEEJ4701
Date: August 04, 2026
Place: Noida, Uttar Pradesh