

Ref. No. - OIL/CO/SE/2025-26/84

February 13, 2026

Listing Department  
**BSE Limited**  
Floor 25, P J Towers,  
Dalal Street,  
Mumbai- 400 001

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

**Scrip Code: 530135**

**Symbol: OPTIEMUS**

**Subject: Outcome of Board Meeting: Submission of Unaudited Financial Results (Standalone and Consolidated) for the quarter and nine months ended 31.12.2025**

Dear Sir/Ma'am,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, this is to inform you that the Board of Directors of the Company at its meeting held today i.e. 13<sup>th</sup> February, 2026 has, *inter-alia*, considered and approved the Unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 2025.

A copy of the Unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 2025 along with Limited Review Report thereon is enclosed herewith.

The meeting of the Board of Directors commenced at 02:00 P.M. and concluded at 03:55 P.M.

Kindly take the same on your records.

Thanking You,

Yours truly,  
For OPTIEMUS INFRACOM LIMITED

  
Vikas Chandra  
Company Secretary & Compliance Officer



Encl.: As Above

**OPTIEMUS INFRACOM LIMITED**

CIN : L64200DL1993PLC054086

Reg. Office: K-20, 2nd Floor, Lajpat Nagar-II, New Delhi-110024

P.: 011-29840906-907 | Fax: 011-29840908 | www.optiemus.com

Optiemus Infracom Limited  
Registered Office: K-20, II Floor, Lajpat Nagar - II, New Delhi - 110024  
Corporate Office: A-7, Sector 65, Gautam Buddha Nagar, Noida, Uttar Pradesh - 201301  
CIN: L64200DL1993PLC054086

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

S.No.	Particulars	Figures in (₹ Lakhs) except EPS and Shares Data					
		Standalone					
		Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2025 (Unaudited)	September 30, 2025 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2025 (Unaudited)	December 31, 2024 (Unaudited)	March 31, 2025 (Audited)
1	<b>Income</b>						
	a) Revenue from Operations	20,295.09	25,135.79	14,525.06	58,904.95	37,107.63	59,153.05
	b) Other Income	24.88	38.71	103.79	66.53	563.56	1,316.10
	<b>Total Income (a+b)</b>	<b>20,319.97</b>	<b>25,174.50</b>	<b>14,628.85</b>	<b>58,971.48</b>	<b>37,671.19</b>	<b>60,469.15</b>
2	<b>Expenses</b>						
	a) Purchase of traded goods	23,279.55	24,287.80	13,027.99	60,192.81	33,775.52	55,003.11
	b) Changes in inventories of stock - in - trade	(3,954.06)	(662.97)	72.32	(4,616.94)	75.39	81.39
	c) Employee benefit expenses	143.24	141.51	115.07	413.54	377.18	509.29
	d) Finance cost	2.41	2.39	21.92	7.92	27.60	91.39
	e) Depreciation, amortization and impairment expense	4.20	4.25	4.95	12.80	17.31	26.65
	f) Other expenses	261.97	487.21	614.54	1,085.87	1,450.48	1,487.81
	<b>Total Expenses</b>	<b>19,737.31</b>	<b>24,260.19</b>	<b>13,856.79</b>	<b>57,096.00</b>	<b>35,723.48</b>	<b>57,199.64</b>
3	<b>Profit/(Loss) before exceptional item and tax (1-2)</b>	<b>582.66</b>	<b>914.31</b>	<b>772.06</b>	<b>1,875.48</b>	<b>1,947.71</b>	<b>3,269.51</b>
4	Exceptional (income)/expense	-	-	-	-	-	-
5	<b>Net profit before taxes (3-4)</b>	<b>582.66</b>	<b>914.31</b>	<b>772.06</b>	<b>1,875.48</b>	<b>1,947.71</b>	<b>3,269.51</b>
6	<b>Tax expense:</b>						
	a) Current Tax	(46.55)	(327.20)	(276.35)	(467.45)	(660.36)	(932.30)
	b) Adjustment of tax relating to earlier periods	(30.37)	-	-	(30.37)	-	-
	c) Deferred Tax	0.87	(1.11)	(0.79)	(0.33)	(5.40)	(113.17)
	<b>Total tax expenses</b>	<b>(76.05)</b>	<b>(328.31)</b>	<b>(277.14)</b>	<b>(498.15)</b>	<b>(665.76)</b>	<b>(1,045.47)</b>
7	<b>Net profit after tax (5-6)</b>	<b>506.61</b>	<b>586.00</b>	<b>494.92</b>	<b>1,377.33</b>	<b>1,281.95</b>	<b>2,224.04</b>
8	<b>Other comprehensive income / (expenses) net of taxes Items that will not be reclassified to Profit or Loss</b>						
	- Remeasurement gain/(loss) of the defined benefit plan	1.21	1.41	(2.13)	2.18	5.44	5.49
9	<b>Total Comprehensive income for the period (7+8)</b>	<b>507.82</b>	<b>587.41</b>	<b>492.79</b>	<b>1,379.51</b>	<b>1,287.39</b>	<b>2,229.53</b>
10	<b>Paid up Equity Share Capital (face value of ₹ 10/- each)</b>	<b>883,766,260</b>	<b>882,096,260</b>	<b>858,571,910</b>	<b>883,766,260</b>	<b>858,571,910</b>	<b>872,529,910</b>
11	<b>Earnings per share(EPS) face value (of ₹ 10/- each)</b>						
	- Basic (INR)	0.58	0.67	0.57	1.57	1.50	2.59
	- Diluted (INR)	0.57	0.65	0.57	1.54	1.50	2.58

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



Monika Goel  
Partner  
ICAI membership number: 094072

Place: Noida (Uttar Pradesh)  
Date: February 13, 2026



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




Ashok Gupta  
Executive Chairman  
DIN : 00277434

Place: Noida (Uttar Pradesh)  
Date: February 13, 2026

Optiemus Infracom Limited

Registered Office: K -20, II Floor, Lajpat Nagar - II, New Delhi - 110024

Corporate Office: D-348, Sector 63, Noida, Uttar Pradesh – 201307

CIN: L64200DL1993PLC054086

## 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 December 31, 2025.
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 19 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 figures for the last quarter results are the balancing figures between the unaudited figures in respect of the quarter and nine months ended on December 31, 2025 and published year to date figures up to the second quarter of the respective financial year.
5. The unaudited standalone financial results for the quarter ended December 31, 2025 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".
6. Previous period figures have been regrouped / reclassified where necessary, to confirm with the current period's presentation for the purpose of comparability.
7. 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 February 13, 2026.

For Mukesh Raj & Co.

Chartered Accountants

ICAI Firm Registration Number: 016693N



Monika Goel

Partner

Membership Number: 094072

Date: February 13, 2026

Place: Noida, Uttar Pradesh



By order of the Board of Directors  
for Optiemus Infracom Limited



Ashok Gupta  
Executive Chairman

DIN: 00277434



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**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 December 31, 2025 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**



**Monika Goel**  
Partner  
Membership Number: 094072



UDIN: 26094072AKHHJD6494  
Date: February 13, 2026  
Place: Noida, Uttar Pradesh

Optiemus Infracom Limited

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CIN: L64200DL1993PLC054086

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

Figures in (₹ Lakhs) except EPS and Shares Data

S.No.	Particulars	Consolidated					
		Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Income						
	a) Revenue from operations	43,001.25	41,827.36	47,150.32	128,364.00	144,074.04	188,999.68
	b) Other income	260.09	222.87	(19.23)	765.48	764.53	1,728.42
	<b>Total Income (a+b)</b>	<b>43,261.34</b>	<b>42,050.23</b>	<b>47,131.09</b>	<b>129,129.48</b>	<b>144,838.57</b>	<b>190,728.10</b>
2	Expenses						
	a) Cost of materials consumed	6,773.93	14,819.14	17,470.32	36,576.77	84,394.01	102,498.59
	b) Purchase of traded goods	35,412.47	25,122.45	20,131.43	78,099.02	42,545.17	63,773.65
	c) Changes in inventories of stock - in - trade, work-in-progress, and finished goods	(4,787.65)	(4,371.79)	2,960.15	(3,389.39)	(126.24)	(693.37)
	d) Employee benefit expenses	1,530.00	1,472.25	1,565.50	4,278.47	4,800.78	6,082.39
	e) Finance cost	626.75	481.89	826.56	1,648.43	2,285.59	3,003.01
	f) Depreciation, amortization and impairment expense	754.19	600.71	575.90	1,813.44	1,813.44	2,238.33
	g) Other expenses	1,048.66	1,423.77	1,640.03	3,737.84	3,930.16	6,491.37
	<b>Total Expenses</b>	<b>41,358.35</b>	<b>39,548.42</b>	<b>45,169.89</b>	<b>122,878.65</b>	<b>139,642.91</b>	<b>183,393.97</b>
3	Profit/(Loss) before exceptional item and tax (1-2)	1,902.99	2,501.81	1,961.20	6,250.83	5,195.66	7,334.13
4	Exceptional (income)/expense	-	-	-	-	-	-
5	Profit/(Loss) after exceptional item and before tax	1,902.99	2,501.81	1,961.20	6,250.83	5,195.66	7,334.13
6	Share of profit/ loss of an associate and a joint venture	32.75	(11.93)	100.78	58.37	368.94	333.60
7	Net profit before taxes (5+6)	1,935.74	2,489.88	2,061.98	6,309.20	5,564.60	7,667.73
8	Tax expense:						
	a) Current tax	(542.14)	(296.40)	(979.23)	(1,629.27)	(2,141.17)	(1,684.74)
	b) Adjustment of tax relating to earlier periods	(188.43)	-	-	(188.43)	-	90.89
	c) Deferred tax	17.66	(515.52)	417.51	(137.57)	663.78	259.13
	<b>Total tax expenses</b>	<b>(712.91)</b>	<b>(811.92)</b>	<b>(561.72)</b>	<b>(1,955.27)</b>	<b>(1,477.39)</b>	<b>(1,334.72)</b>
9	Net profit after tax (7+8)	1,222.83	1,677.96	1,500.26	4,353.93	4,087.21	6,333.01
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	(2.27)	9.78	8.10	9.47	11.54	10.89
	- Income tax relating to items that will not be reclassified to profit or loss	0.61	(2.36)	(2.57)	(2.22)	(1.53)	(1.63)
11	Total Comprehensive income for the period (9+10)	1,221.17	1,685.38	1,505.79	4,361.18	4,097.22	6,342.27
	- Owner of the company	1,286.55	1,728.17	1,515.49	4,471.65	4,117.83	6,428.12
	- Non - controlling interest	(65.38)	(42.79)	(9.70)	(110.47)	(20.61)	(85.85)
12	Paid up Equity Share Capital (face value of ₹ 10/- each)	883,766,260	882,096,260	858,571,910	883,766,260	858,571,910	872,529,910
13	Earnings per share(EPS) face value (of ₹ 10/- each)						
	- Basic (INR)	1.39	1.92	1.75	4.96	4.77	7.37
	- Diluted (INR)	1.36	1.88	1.75	4.86	4.77	7.33

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

Monika Goel  
Partner  
ICAI membership number: 094072



Place: Noida (Uttar Pradesh)  
Date: February 13, 2026

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

Ashok Gupta  
Executive Chairman  
DIN : 00277434

Place: Noida (Uttar Pradesh)  
Date: February 13, 2026

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

Figures in (₹ Lakhs) except EPS and Shares Data

S.No	Particulars	Consolidated					
		Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Segment revenue						
	a) Trading & distribution	21,814.24	25,135.79	14,701.63	60,224.10	37,974.62	60,020.03
	b) Manufacturing business	26,629.24	18,578.06	33,504.25	75,977.96	110,603.77	134,123.52
	<b>Total</b>	<b>48,243.48</b>	<b>43,713.85</b>	<b>48,205.88</b>	<b>136,202.06</b>	<b>148,578.39</b>	<b>194,143.55</b>
	Less: Inter segment revenue	(5,242.23)	(1,886.49)	(1,055.56)	(7,838.06)	(4,504.35)	(5,143.87)
	<b>Net sales / income from operations</b>	<b>43,001.25</b>	<b>41,827.36</b>	<b>47,150.32</b>	<b>128,364.00</b>	<b>144,074.04</b>	<b>188,999.68</b>
2	Segment results						
	Profit/(Loss) before tax, finance costs, other unallocable expenditure net of unallocable income						
	a) Trading & distribution	895.08	882.56	866.90	2,160.26	1,432.21	1,839.19
	b) Manufacturing business	1,374.57	1,878.27	1,940.07	4,973.52	5,284.51	6,769.53
	<b>Total</b>	<b>2,269.65</b>	<b>2,760.83</b>	<b>2,806.97</b>	<b>7,133.78</b>	<b>6,716.72</b>	<b>8,608.72</b>
	Less:						
	a) Finance cost	626.75	481.89	826.57	1,648.43	2,285.59	3,003.01
	b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	(292.84)	(210.94)	(81.56)	(823.85)	(1,133.47)	(2,062.02)
	<b>Total profit before tax</b>	<b>1,935.74</b>	<b>2,489.88</b>	<b>2,061.96</b>	<b>6,309.20</b>	<b>5,564.60</b>	<b>7,667.73</b>

S.No	Segment assets	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	a) Trading & distribution	67,658.47	65,783.62	50,064.08	67,658.47	50,064.08	77,134.96
	b) Manufacturing business	118,969.67	108,398.15	107,652.76	118,969.67	107,652.76	109,231.60
	Less: Inter segment	(44,377.89)	(40,617.32)	(24,351.61)	(44,377.89)	(24,351.61)	(31,308.40)
	Other unallocated assets	-	-	-	-	-	-
	<b>Total Segment assets</b>	<b>142,250.25</b>	<b>133,564.45</b>	<b>133,365.23</b>	<b>142,250.25</b>	<b>133,365.23</b>	<b>155,058.16</b>

S.No	Segment liabilities	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	a) Trading & distribution	986.48	826.84	6,216.01	986.48	6,216.01	17,875.02
	b) Manufacturing business	69,985.73	59,767.60	83,983.20	69,985.73	83,983.20	70,143.33
	Less: Inter segment	(7,081.99)	(3,289.66)	(3,603.00)	(7,081.99)	(3,603.00)	510.31
	Other unallocated liabilities	-	-	-	-	-	-
	<b>Total segment liabilities</b>	<b>63,890.22</b>	<b>57,304.78</b>	<b>86,596.21</b>	<b>63,890.22</b>	<b>86,596.21</b>	<b>88,528.66</b>

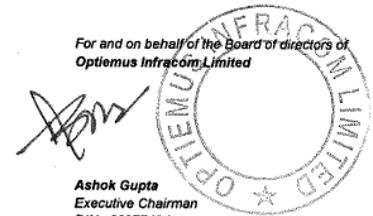
For Mukesh Raj & Co  
Chartered Accountants  
ICAI Firm Registration Number: 016693N



Monika Goel  
Partner  
ICAI membership number: 094072

Place: Noida (Uttar Pradesh)  
Date: February 13, 2026

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



Ashok Gupta  
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DIN: 00277434

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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 ₹ 215.35 lakhs and Loss After Tax (PAT) of ₹ 215.35 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 ₹ 192.98 lakhs and Loss After Tax (PAT) of ₹ 145.68 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. The subsidiary is in the process of progressing towards operational readiness, and revenue generation is expected in the ensuing quarters.
6. During the quarter, Optiemus Electronics Limited ("OEL") and GDN Enterprises Private Limited ("GDN"), both (wholly owned subsidiaries of the Company), filed incentive claim applications aggregating to ₹ 53.01 crores. OEL filed an incentive disbursement application amounting to ₹ 20.17 crores under the Uttar Pradesh Electronics Manufacturing Policy 2020 ("UPEMP 2020"), while GDN filed an incentive claim of ₹ 32.84 crores under the Telecom & Networking PLI Scheme. The claims have been submitted in accordance with the applicable scheme guidelines and are currently under process for approval and disbursement.
7. The figures for the last quarter results are the balancing figures between the unaudited figures in respect of the quarter and nine months ended on December 31, 2025 and published year to date figures up to the second quarter of the respective financial year.

## OPTIEMUS INFRACOM LIMITED

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8. The unaudited consolidated financial results for the quarter ended December 31, 2025 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".
9. Previous period figures have been regrouped / reclassified where necessary, to confirm with the current period's presentation for the purpose of comparability.
10. 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 February 13, 2026.

**For Mukesh Raj & Co.**

*Chartered Accountants*

**ICAI Firm Registration Number: 016693N**



**Monika Goel**

Partner

Membership Number: 094072

Date: February 13, 2026

Place: Noida, Uttar Pradesh



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



**Ashok Gupta**  
Executive Chairman  
DIN: 00277434



**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 December 31, 2025 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%



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

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 ₹ 77,281.67 Lakhs and ₹ 27,940.91 Lakhs, total net profit after tax of ₹ 3,533.07 Lakhs and ₹ 829.70 Lakhs and total comprehensive income of ₹ 3,538.13 Lakhs and ₹ 826.83 for the nine months and quarter ended December 31, 2025 respectively and of one associate company, whose consolidated unaudited financial results reflect total profit of ₹ 126.29 Lakhs out of which ₹ 58.37 Lakhs is included in consolidated unaudited financial results for the nine months ended December 31, 2025. 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. In respect of wholly owned subsidiary i.e. M/s Optiemus Electronics Limited, the auditor has included a paragraph in its limited review report dated February 12, 2026, that the subsidiary does not have an adequate system of physical verification and valuation of inventories and has not conducted a perpetual inventory verification system during the year. Further, the existing financial software and accounting records do not enable accurate computation of the cost of inventories as at the reporting date.

Pending full implementation of improvements in the systems and processes relating to physical verification and valuation of inventories, including enhancements in cost determination mechanisms, the inventory quantities and valuation as at December 31, 2025 have been determined based on management's assessment and certification. In the absence of appropriate systems and sufficient review evidence, the component auditors were unable to obtain sufficient appropriate evidence regarding the quantity and valuation of inventories and, consequently, were unable to assess the possible effects on the financial results and related disclosures.

7. 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**



**Monika Goel**

Partner

Membership Number: 094072



UDIN: 26094072AKFCQC8476

Date: February 13, 2026

Place: Noida, Uttar Pradesh