

Ref. No. - OIL/CO/SE/2025-26/58

November 14, 2025

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 and Submission of Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended 30.09.2025

Dear Sir/Ma'am,

Pursuant to Regulation 30 and 33 and other applicable provisions, if any, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations**"), this is to inform you that the Board of Directors of the Company at its meeting held today i.e. 14th November, 2025 has, inter-alia, considered and approved the following:

1. Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2025.

Copy of the same along with Limited Review Report is enclosed herewith as **Annexure-I**.

2. Amendment in object clause of Memorandum of Association ("MOA") of the Company by way of insertion of following new sub-clause numbered as sub-clause 10 in Clause III (A) of the existing MOA, subject to receipt of approval of shareholders of the Company:

"10. To carry on the business of manufacturing, assembling, processing, designing, developing, trading, importing, exporting, buying, selling, marketing, distribution, and otherwise dealing in all kinds of electronic products, telecommunication products, appliances and their components and accessories including but not limited to tempered glass, covered glass, screen protector and related spare parts and materials; and to provide services including consultancy or otherwise in connection with the aforesaid products and activities."

3. Postal Ballot Notice seeking approval of shareholders for abovementioned amendment in MOA of the Company.

The meeting of Board of Directors commenced at 01:30 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

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: D-348, Sector 63, Noida, Uttar Pradesh - 201307
CIN: L64200DL1993PLC054086

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

S.No.	Particulars	Figures in (₹ Lakhs) except EPS and Shares Data					
		Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a) Revenue from Operations	25,135.79	13,474.07	10,155.49	38,609.86	22,582.57	59,153.05
	b) Other Income	38.71	2.94	161.41	41.65	459.77	1,316.10
	Total Income (a+b)	25,174.50	13,477.01	10,316.90	38,651.51	23,042.34	60,469.15
2	Expenses						
	a) Purchase of traded goods	24,287.80	12,625.46	8,988.20	36,913.26	20,747.53	55,003.11
	b) Changes in inventories of stock - in - trade	(662.97)	0.09	(41.45)	(662.88)	3.07	81.39
	c) Employee benefit expenses	141.51	128.79	116.60	270.30	262.11	509.29
	d) Finance cost	2.39	3.12	0.59	5.51	5.69	91.39
	e) Depreciation, amortization and impairment expense	4.25	4.35	6.19	8.60	12.36	26.65
	f) Other expenses	487.21	336.69	684.66	823.90	835.94	1,487.81
	Total Expenses	24,260.19	13,098.50	9,754.79	37,358.69	21,866.70	57,199.64
3	Profit/(Loss) before exceptional item and tax (1-2)	914.31	378.51	562.11	1,292.82	1,175.64	3,269.51
4	Exceptional (income)/expense	-	-	-	-	-	-
5	Net profit before taxes (3-4)	914.31	378.51	562.11	1,292.82	1,175.64	3,269.51
6	Tax expense:						
	a) Current Tax	(327.20)	(93.70)	(230.49)	(420.90)	(384.02)	(932.30)
	b) Adjustment of tax relating to earlier periods	-	-	-	-	-	-
	c) Deferred Tax	(1.11)	(0.09)	(4.13)	(1.20)	(4.62)	(113.17)
	Total tax expenses	(328.31)	(93.79)	(234.62)	(422.10)	(388.64)	(1,045.47)
7	Net profit after tax (5-6)	586.00	284.72	327.49	870.72	787.00	2,224.04
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	1.41	(0.44)	5.88	0.97	7.57	5.49
9	Total Comprehensive income for the period (7+8)	587.41	284.28	333.37	871.69	794.57	2,229.53
10	Paid up Equity Share Capital (face value of ₹ 10/- each)	882,096,260	872,529,910	858,571,910	882,096,260	858,571,910	872,529,910
11	Earnings per share(EPS) face value (of ₹ 10/- each)						
	- Basic (INR)	0.67	0.33	0.39	0.99	0.93	2.59
	- Diluted (INR)	0.65	0.31	0.39	0.97	0.93	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: November 14, 2025

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

Ashok Gupta
Executive Chairman
DIN : 00277434

Place: Noida (Uttar Pradesh)
Date: November 14, 2025

OPTIEMUS INFRACOM LIMITED

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STATEMENT OF UNAUDITED STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2025

Particulars	(Figures in ₹ Lakhs)	
	Standalone	
	As at	As at
	September 30, 2025 (6 Months) (Unaudited)	March 31, 2025 (12 Months) (Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	5.70	6.57
(b) Right to use assets	44.90	51.81
(c) Financial Assets		
(i) Investments	49,566.99	41,246.44
(ii) Others	53.60	375.33
(d) Other non-current assets	0.90	2,101.04
Total Non-current assets	49,672.09	43,781.19
Current assets		
(a) Inventories	670.01	7.13
(b) Financial Assets		
(i) Trade receivables	6,994.04	28,515.81
(ii) Cash and cash equivalents	3,212.49	3,218.57
(iii) Bank balances other than (iii) above	51.00	32.87
(iv) Others	14.55	91.71
(c) Current tax assets (net)	-	243.00
(d) Other current assets	4,809.88	878.33
Total Current assets	15,751.97	32,987.42
Total Assets	65,424.06	76,768.61
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	8,820.96	8,725.30
(b) Other Equity	55,782.94	50,183.67
Total Equity	64,603.90	58,908.97
Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Lease liabilities	36.26	42.78
(b) Provisions	14.50	9.58
(c) Deferred tax liabilities (net)	374.22	372.70
Total Non-current liabilities	424.98	425.06
Current liabilities		
(a) Financial Liabilities		
(i) Lease liabilities	12.77	12.27
(ii) Trade Payables		
(a) total outstanding dues of micro enterprises and small enterprises; and	0.05	1.86
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	241.07	16,989.39
(iii) Other financial liabilities	11.99	12.01
(b) Other current liabilities	88.90	305.99
(c) Provisions	12.11	12.11
(d) Current tax liabilities (net)	28.29	100.95
Total Current liabilities	395.18	17,434.58
Total Equity & Liabilities	65,424.06	76,768.61


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


Monika Goel
Partner
ICAI membership number: 094072

Place: Noida (Uttar Pradesh)
Date: November 14, 2025



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


Ashok Gupta
Executive Chairman
DIN : 00277434

Place: Noida (Uttar Pradesh)
Date: November 14, 2025

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STATEMENT OF UNAUDITED STANDALONE CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

Particulars	Standalone	
	Period ended	Period ended
	September 30, 2025	September 30, 2024
	(Unaudited)	(Unaudited)
A. Cash flow from operating activities		
Profit before tax from		
Continuing operations		
Adjustments to reconcile profit before tax to net cash flows from operating activities:	1,292.82	1,175.64
Depreciation of property, plant and equipment		
Depreciation on right of use assets	1.69	12.36
Bad debts and advances written off	6.91	-
Provision for doubtful loans	0.24	-
Provision for doubtful debtors	-	337.28
Provision of Gratuity made	(14.88)	6.84
Lease equalization rent booked	3.67	3.51
Investments written off	0.13	(0.12)
Finance costs (including fair value change in financial instruments)	-	0.02
Foreign exchange gain/ loss	5.51	5.69
Profit on disposal of property, plant and equipment	(1.18)	(3.40)
Excess liabilities written back	-	(10.52)
Interest income	(28.50)	(20.06)
Fair value gain on financial instruments at fair value through profit or loss	(3.50)	(420.42)
Operating profit before working capital changes	(1.15)	(0.58)
Working capital adjustments:	1,261.76	1,086.24
(Increase)/ Decrease in trade and other receivables and prepayments		
(Increase)/Decrease in inventories	20,103.88	12,756.71
Increase in trade and other payables and provision	(662.88)	3.07
Cash generated from operations	(16,935.14)	(11,190.99)
Income tax paid	3,767.62	2,655.03
Net cash flow generated from operating activities (A)	(250.56)	(938.88)
	3,517.06	1,716.15
Cash flows from investing activities		
Acquisition of property, plant and equipment and intangible assets		
Acquisition of investment in subsidiary including advances	(0.83)	7.99
Right of use asset	(8,319.40)	(16,922.10)
Proceeds from fixed deposits with original maturities more than 3 months (net)	-	(58.72)
Repayment of loans received / (loans given)	(18.13)	4,778.45
Interest received	-	10,812.37
Net cash flows generated from/(used in) investing activities (B)	3.50	420.42
	(8,334.86)	(961.59)
Cash flows from financing activities		
Proceeds from issue of equity share capital	95.66	-
Money received against issue of share warrants	(1,607.74)	-
Lease Liability	(6.01)	60.83
Finance costs paid	(5.51)	(5.69)
Proceeds from securities premium on issuance of share capital	6,335.32	-
Net cash flows generated from/(used in) financing activities (C)	4,811.72	55.14
Net (decrease)/increase in cash & cash equivalents [(A)+(B)+(C)]	(6.08)	809.70
Cash and cash equivalents at the beginning of the year	3,218.57	340.35
Cash and cash equivalents at the end of the year	3,212.49	1,150.05
Components of cash and cash equivalents		
Balances with banks in current accounts	3,211.99	1,149.60
Cash in hand	0.50	0.45
	3,212.49	1,150.05

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

Monika Goel
Partner
ICAI membership number: 094072

Place: Noida (Uttar Pradesh)
Date: November 14, 2025



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

Ashok Gupta
Executive Chairman
DIN : 00277434

Place: Noida (Uttar Pradesh)
Date: November 14, 2025

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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 September 30, 2025.
3. The figures for the last quarter results are the balancing figures between the unaudited figures in respect of the quarter and half-year ended on September 30, 2025 and published year to date figures up to the first quarter of the respective financial year.
4. The unaudited standalone financial results for the quarter ended September 30, 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".
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 November 14, 2025.

For Mukesh Raj & Co.

Chartered Accountants

ICAI Firm Registration Number: 016693N



Monika Goel

Partner

Membership Number: 094072

Date: November 14, 2025

Place: Noida, Uttar Pradesh

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



Ashok Gupta

Executive Chairman

DIN: 00277434

OPTIEMUS INFRACOM LIMITED

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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 September 30, 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

Monika Goel

Partner

Membership Number: 094072



UDIN: 25094072BMUIWZ6133

Date: November 14, 2025

Place: Noida, Uttar Pradesh

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

Figures in (₹ Lakhs) except EPS and Shares Data

S.No.	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a) Revenue from operations	41,827.36	43,535.39	47,657.72	85,362.75	96,923.72	188,999.68
	b) Other income	222.87	282.52	281.16	505.39	783.76	1,728.42
	Total Income (a+b)	42,050.23	43,817.91	47,938.88	85,868.14	97,707.48	190,728.10
2	Expenses						
	a) Cost of materials consumed	14,819.14	14,983.70	26,597.03	29,802.84	66,923.68	102,498.59
	b) Purchase of traded goods	25,122.45	17,564.10	10,544.27	42,686.55	22,413.74	63,773.65
	c) Changes in inventories of stock - in - trade, work-in-progress, and finished goods	(4,371.79)	5,770.05	4,400.79	1,398.25	(3,086.39)	(693.37)
	d) Employee benefit expenses	1,472.25	1,276.22	1,646.25	2,748.47	3,235.28	6,082.39
	e) Finance cost	481.89	539.79	782.72	1,021.68	1,459.02	3,003.01
	f) Depreciation/ amortization and impairment expense	600.71	572.61	661.26	1,173.32	1,237.54	2,238.33
	g) Other expenses	1,423.77	1,265.41	1,578.10	2,689.18	2,290.13	6,491.37
	Total Expenses	39,548.42	41,971.88	46,210.42	81,520.30	94,473.00	183,393.97
3	Profit/(Loss) before exceptional item and tax (1-2)	2,501.81	1,846.03	1,728.46	4,347.84	3,234.48	7,334.13
4	Exceptional (income)/expense	-	-	-	-	-	-
5	Profit/(Loss) after exceptional item and before tax	2,501.81	1,846.03	1,728.46	4,347.84	3,234.48	7,334.13
6	Share of profit/ loss of an associate and a joint venture	(11.93)	37.55	265.40	25.62	268.16	333.60
7	Net profit before taxes (5+6)	2,489.88	1,883.58	1,993.86	4,373.46	3,502.64	7,667.73
8	Tax expense:						
	a) Current tax	(296.40)	(790.73)	(639.57)	(1,087.13)	(1,161.94)	(1,684.74)
	b) Adjustment of tax relating to earlier periods	-	-	-	-	-	90.89
	c) Deferred tax	(515.52)	360.29	18.94	(155.23)	246.27	259.13
	Total tax expenses	(811.92)	(430.44)	(620.63)	(1,242.36)	(915.67)	(1,334.72)
9	Net profit after tax (7+8)	1,677.96	1,453.14	1,373.23	3,131.10	2,586.97	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	9.78	1.96	5.02	11.74	3.44	10.89
	- Income tax relating to items that will not be reclassified to profit or loss	(2.36)	(0.47)	(2.89)	(2.83)	1.04	(1.63)
11	Total Comprehensive income for the period (9+10)	1,685.38	1,454.63	1,375.36	3,140.01	2,591.45	6,342.27
	- Owner of the company	1,728.17	1,456.93	1,385.38	3,185.10	2,602.36	6,428.12
	- Non - controlling interest	(42.79)	(2.30)	(10.02)	(45.09)	(10.91)	(85.85)
12	Paid up Equity Share Capital (face value of ₹ 10/- each)	882,096,260	872,529,910	858,571,910	882,096,260	858,571,910	872,529,910
13	Earnings per share (EPS) face value (of ₹ 10/- each)						
	- Basic (INR)	1.92	1.67	1.60	3.58	3.02	7.37
	- Diluted (INR)	1.88	1.61	1.60	3.50	3.02	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: November 14, 2025

For and on behalf of the Board of directors of
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Executive Chairman
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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			Half Year Ended		Year Ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment revenue	25,135.79	13,474.07	10,845.92	38,609.86	23,272.99	60,020.03
	a) Trading & distribution	18,578.06	30,770.66	38,483.34	49,348.72	77,099.52	134,123.52
	b) Manufacturing business	43,713.85	44,244.73	49,329.26	87,958.58	100,372.51	194,143.55
	Total	(1,886.49)	(709.34)	(1,671.54)	(2,595.83)	(3,448.79)	(5,143.87)
	Less: Inter segment revenue	41,627.36	43,535.39	47,657.72	85,362.75	96,923.72	188,999.68
2	Segment results						
	Profit/(Loss) before tax, finance costs, other unallocable expenditure net off unallocable income	882.56	382.62	245.17	1,265.18	565.31	1,839.19
	a) Trading & distribution	1,878.27	1,720.68	1,984.87	3,598.95	3,344.44	6,769.53
	b) Manufacturing business	2,760.83	2,103.30	2,230.04	4,864.13	3,909.75	8,608.72
	Total	481.89	539.79	782.72	1,021.68	1,459.02	3,003.01
	Less:						
	a) Finance cost	(2,10.94)	(320.07)	(546.56)	(531.01)	(1,051.91)	(2,062.02)
	b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	2,439.88	1,883.58	1,993.88	4,373.46	3,502.64	7,667.73
	Total profit before tax						

S.No	Segment assets	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	a) Trading & distribution	65,783.62	64,900.44	45,541.14	65,783.62	45,541.14	77,134.96
	b) Manufacturing business	108,398.15	107,690.44	121,280.51	108,398.15	121,280.51	109,231.60
	Less: Inter segment	(40,617.32)	(35,266.54)	(26,117.26)	(40,617.32)	(26,117.26)	(31,308.40)
	Other unallocated assets	133,564.45	137,324.34	140,704.39	133,564.45	140,704.39	155,058.16
	Total Segment assets						


S.No	Segment liabilities	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	a) Trading & distribution	826.84	5,358.20	2,178.66	826.84	2,178.66	17,875.02
	b) Manufacturing business	59,767.60	63,871.02	98,533.16	59,767.60	98,533.16	70,143.33
	Less: Inter segment	(3,289.66)	3,112.32	(5,258.17)	(3,289.66)	(5,258.17)	510.31
	Other unallocated liabilities	57,204.78	72,341.54	95,453.85	57,204.78	95,453.85	88,528.66
	Total segment liabilities						

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


Monika Goel
Partner
ICAI membership number: 094072
Place: Noida (Uttar Pradesh)
Date: November 14, 2025



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


Ashok Gupta
Executive Chairman
DIN : 00277454

Place: Noida (Uttar Pradesh)
Date: November 14, 2025

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: D-348, Sector 63, Noida, Uttar Pradesh - 201307
CIN: L64200DL1993PLC054086

STATEMENT OF UNAUDITED CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER 30, 2025

(Figures in ₹ Lakhs)

Particulars	Consolidated	
	As at	As at
	September 30, 2025	March 31, 2025
	(6 Months) (Unaudited)	(12 Months) (Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipment	13,580.70	14,157.07
(b) Capital work-in-progress	9,946.19	2,391.74
(c) Right of use assets	8,957.26	9,390.96
(d) Goodwill	5,753.23	5,753.23
(e) Other intangible assets	15.74	18.40
(f) Financial assets		
(i) Investments	6,493.51	6,466.74
(ii) Loans	52.15	52.15
(iii) Others	765.50	1,014.29
(g) Deferred tax assets	511.14	363.14
(h) Other non-current assets	7,927.21	7,662.86
Total non-current assets	54,002.63	47,270.58
Current assets		
(a) Inventories	17,362.66	24,417.20
(b) Financial assets		
(i) Trade receivables	21,760.13	59,993.44
(ii) Cash and cash equivalents	9,005.79	14,433.64
(iii) Bank balances other than (iii) above	931.90	145.77
(iv) Others	198.29	274.49
(c) Current tax assets	296.55	457.11
(d) Other current assets	30,006.50	8,065.93
Total current assets	79,561.82	107,787.58
Total assets	133,564.45	155,058.16
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	8,820.96	8,725.30
(b) Other equity	62,718.96	57,804.20
Equity attributable to owners of the company	71,539.92	66,529.50
Non-controlling interest	4,719.75	2,784.83
Total equity	76,259.67	69,314.33
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	6,717.46	6,625.14
(ii) Lease liabilities	5,935.34	6,234.95
(iii) Other financial liabilities (other than those specified above)	469.76	442.95
(b) Provisions	95.34	81.53
(c) Deferred tax liabilities	678.75	372.71
Total Non-current liabilities	13,896.65	13,757.28
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	11,486.11	6,308.27
(ii) Lease liabilities	604.49	585.96
(iii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises; and	584.85	605.99
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	25,954.42	60,153.88
(iv) Other financial liabilities	2,949.78	904.25
(b) Other current liabilities	13.35	2,206.44
(c) Provisions	550.09	573.47
(d) Current tax liabilities	1,265.04	648.29
Total current liabilities	43,408.13	71,986.55
Total Equity and liabilities	133,564.45	155,058.16

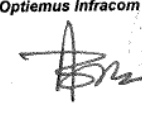
For Mukesh Raj & Co
Chartered Accountants
ICAI Firm Registration Number: 016693N


Monika Goel
Partner
Membership Number: 094072

Place: Noida (Uttar Pradesh)
Date: November 14, 2025



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


Ashok Gupta
Executive Chairman
DIN : 00277434

Place: Noida (Uttar Pradesh)
Date: November 14, 2025

OPTIEMUS INFRACOM LIMITED

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STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025


Particulars	(Figures in ₹ Lakhs)	
	Period Ended September 30, 2025 (Unaudited)	Period Ended September 30, 2024 (Unaudited)
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	4,373.46	3,502.64
Adjustments to reconcile profit before tax to net cash flows from operating activities:		
- Depreciation of property, plant and equipment	876.30	840.71
- Depreciation of right of use asset	294.35	395.31
- Amortisation of intangible assets	2.67	1.53
- Finance costs (including fair value change in financial instruments)	1,021.68	1,459.02
- Interest income	(324.97)	465.36
- Fair value gain on financial instruments at fair value through profit or loss	(1.15)	-
- Bad debts and advances written off	-	66.70
- Unbilled Revenue	(526.56)	58.00
- Provision of gratuity made	21.21	18.92
- Irrecoverable balances written off/ back (net)	83.30	-
- Expected credit loss allowance on trade receivables	20.95	-
- Foreign exchange loss/(gain)	38.40	351.10
- Share of (profit)/ loss of associate	(25.62)	(268.16)
- Exchange differences in translating the financial statements of a foreign subsidiaries	5.65	5.20
- Gain on disposal of property, plant and equipment (net)	(2.56)	(22.25)
Operating profit before working capital changes	5,857.11	6,874.08
Adjustments for (increase)/decrease in operating assets		
- Inventories	7,054.55	7,933.60
- Trade receivables	38,212.35	333.89
- Other current financial assets	76.20	4,638.45
- Other non current financial assets	248.79	(2,812.60)
- Other current assets	(21,414.01)	(8,153.02)
- Other non current assets	(264.34)	(20.06)
Adjustments for increase/(decrease) in operating liabilities:		
- Trade payables	(34,342.30)	(5,596.53)
- Other current financial liabilities	2,045.53	(878.07)
- Other non current financial liabilities	26.81	26.11
- Other current liabilities	(2,193.09)	(927.34)
- Non current provision	1.50	7.71
- Current provisions	(23.38)	414.57
Cash generated from operations	(4,714.28)	1,840.79
Direct taxes paid (net)	(307.00)	(1,164.58)
Net cash flow from operating activities (A)	(5,021.28)	676.21
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Payment for property, plant and equipment, capital work in progress, intangible assets and intangible asset under development	(7,851.82)	(4,628.73)
Proceeds/impairment of sale of property, plant and equipment and investment property	-	287.40
Right to use asset (ROU)	139.35	(926.81)
Repayment of loans received / (Loans given)	-	337.29
Purchase/proceeds from investments	(0.01)	-
Interest received	324.97	(465.36)
Proceeds from fixed deposits with original maturities more than 3 months (net)	(786.12)	(50.00)
Acquisition of share of non - controlling interest	1,980.00	1,245.00
Net cash (used) in investing activities (B)	(6,193.63)	(4,201.21)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issue of equity share capital	95.66	-
Proceeds from long - term borrowings (net)	92.32	5,821.02
Proceeds from / (repayment) of short-term borrowings (net)	5,177.83	1,177.75
Lease liability	(281.07)	1,131.33
Finance costs paid	(1,021.68)	(1,459.02)
Proceeds from security premium on issuance of share capital	1,724.00	-
Net cash (used) in financing activities (C)	5,787.06	6,671.08
Net (decrease)/increase in cash and cash equivalents (A+B+C)	(5,427.85)	3,146.08
Cash and cash equivalents at the beginning of the year	14,433.64	2,923.99
Cash and cash equivalents at the end of the year	9,005.79	6,070.07
Components of cash and cash equivalents		
Balances with banks in current accounts	9,004.54	6,061.01
Cash in hand	1.25	9.06
	9,005.79	6,070.07

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


Monika Goel
Partner
Membership Number: 094072
Place: Noida (Uttar Pradesh)
Date: November 14, 2025



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


Ashok Gupta
Executive Chairman
DIN: 00277434
Place: Noida (Uttar Pradesh)
Date: November 14, 2025

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Optiemus Infracom Limited

optiemus

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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. The figures for the last quarter results are the balancing figures between the unaudited figures in respect of the quarter and half-year ended on September 30, 2025 and published year to date figures up to the first quarter of the respective financial year.
4. The unaudited consolidated financial results for the quarter ended September 30, 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".
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 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 November 14, 2025.

For Mukesh Raj & Co.

Chartered Accountants

ICAI Firm Registration Number: 016693N



Monika Goel

Partner

Membership Number: 094072

Date: November 14, 2025

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 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 September 30, 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 System 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%
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 nine Subsidiaries and one Joint venture included in the consolidated unaudited financial results, included in the statement, whose interim financial information reflect total revenue of ₹ 49,340.76 Lakhs and ₹ 19,279.44 Lakhs, total net profit after tax of ₹ 2,703.37 Lakhs and ₹ 1,321.77 Lakhs and total comprehensive income of ₹ 2,711.30 Lakhs and ₹ 1,327.77 for the half year and quarter ended September 30, 2025 respectively and of one associate company, whose consolidated unaudited financial results reflect total profit of ₹ 55.42 Lakhs out of which ₹ 25.62 Lakhs is included in consolidated unaudited financial results for the half year ended September 30, 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. 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

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Monika Goel

Partner

Membership Number: 094072



UDIN: 25094072BMUIXA6458

Date: November 14, 2025

Place: Noida, Uttar Pradesh