

Ref. No.: OIL/SE/2026-27/12

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 Audited Standalone and Consolidated Financial Results for the quarter and financial year ended 31.03.2026

Dear Sir/Ma'am,

Pursuant to Regulation 30 and 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations**"), as amended, this is to inform you that the Board of Directors of the Company at its meeting held today i.e. 30th May, 2026 has, inter-alia, considered and approved the following:

- 1) Audited Standalone and Consolidated Financial Results for the quarter and financial year ended 31st March, 2026 along with Audit Report thereon.

Copy of the Audited Standalone and Consolidated Financial Results for the quarter and financial year ended 31st March, 2026 along with Auditor's Report thereon are enclosed herewith as **Annexure-I**.

Further, pursuant to the second proviso to Regulation 33(3)(d) of the Listing Regulations, we hereby declare that the Statutory Auditors of the Company viz. M/s. Mukesh Raj & Co, Chartered Accountants, have issued an Audit Report on Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended 31st March, 2026 with **unmodified opinion**.

- 2) Appointment of M/s. R K Doshi & Co. LLP, Chartered Accountants (FRN: 102745WW100242), as an Internal Auditors of the Company for the financial year 2026-27.

In this regard, the requisite detail as per Regulation 30 read with schedule III of Listing Regulations and SEBI's Master Circular No.: SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 (updated on 30th January, 2026) is given in enclosed **Annexure-II**.


The meeting of Board of Directors commenced at 03:00 P.M. and concluded at 04:40 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: 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

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: L46524DL1993PLC054086

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Figures in ₹ Lakhs)

S.No.	Particulars	Standalone				
		Quarter Ended			Year Ended	
		March 31, 2026 (Audited)	December 31, 2025 (Unaudited)	March 31, 2025 (Audited)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
1	Income					
	a) Revenue from Operations	13,504.09	20,295.09	22,045.42	72,409.04	59,153.05
	b) Other Income	843.52	24.88	752.54	910.05	1,316.10
	Total Income (a+b)	14,347.61	20,319.97	22,797.96	73,319.09	60,469.15
2	Expenses					
	a) Purchase of traded goods	8,231.67	23,279.55	21,227.59	68,424.48	55,003.11
	b) Changes in inventories of stock - in - trade	4,613.83	(3,954.06)	5.99	(3.11)	81.39
	c) Employee benefit expenses	158.57	143.24	132.11	572.11	509.29
	d) Finance cost	17.55	2.41	63.78	25.47	91.39
	e) Depreciation, amortization and impairment expense	4.36	4.20	9.34	17.16	26.65
	f) Other expenses	404.98	261.97	37.33	1,490.85	1,487.81
	Total Expenses	13,430.96	19,737.31	21,476.14	70,526.96	57,199.64
3	Profit/(Loss) before exceptional item and tax (1-2)	916.65	582.66	1,321.82	2,792.13	3,269.51
4	Exceptional (income)/expense	-	-	-	-	-
5	Net profit before taxes (3-4)	916.65	582.66	1,321.82	2,792.13	3,269.51
6	Tax expense:					
	a) Current Tax	(42.81)	(46.55)	(271.93)	(510.26)	(932.30)
	b) Adjustment of tax relating to earlier periods	-	(30.37)	-	(30.37)	-
	c) Deferred Tax	(190.13)	0.87	(107.76)	(190.46)	(113.17)
	Total tax expenses	(232.94)	(76.05)	(379.69)	(731.09)	(1,045.47)
7	Net profit after tax (5-6)	683.71	506.61	942.13	2,061.04	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	6.02	1.21	0.05	8.20	5.49
9	Total Comprehensive income for the period (7+8)	689.73	507.82	942.18	2,069.24	2,229.53
10	Paid up Equity Share Capital (face value of ₹ 10/- each)	886,887,830	883,766,260	872,529,910	886,887,830	872,529,910
11	Earnings per share(EPS) face value (of ₹ 10/- each)					
	- Basic (INR)	0.78	0.58	1.09	2.35	2.59
	- Diluted (INR)	0.77	0.57	1.08	2.31	2.58

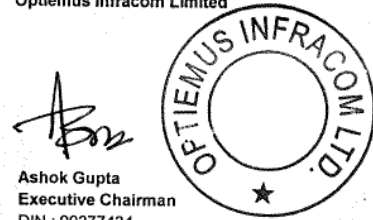
For Mukesh Raj & Co
Chartered Accountants
ICAI Firm Registration Number: 016693N



Monika Goel
Partner
ICAI membership number: 094072

Place: Noida (Uttar Pradesh)
Date: May 30, 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: May 30, 2026

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

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: L46524DL1993PLC054086

STATEMENT OF AUDITED STANDALONE BALANCE SHEET AS AT MARCH 31, 2026

(Figures in ₹ Lakhs)

Particulars	Standalone	
	As at	As at
	March 31, 2026	March 31, 2025
	(12 Months)	(12 Months)
	(Audited)	(Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	6.42	6.57
(b) Right to use assets	38.00	51.81
(c) Financial Assets		
(i) Investments	54,405.35	41,246.44
(ii) Others	57.85	375.33
(d) Other non - current assets	4.86	2,101.04
Total Non - current assets	54,512.48	43,781.19
Current assets		
(a) Inventories	10.24	7.13
(b) Financial Assets		
(i) Trade receivables	5,620.07	28,515.81
(ii) Cash and cash equivalents	379.62	3,218.57
(iii) Bank balances other than (iii) above	54.05	32.87
(iv) Others	0.35	91.71
(c) Current tax assets (net)	20.71	243.00
(d) Other current assets	11,263.29	878.33
Total Current assets	17,348.33	32,987.42
Total Assets	71,860.81	76,768.61
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	8,868.88	8,725.30
(b) Other Equity	59,348.39	50,183.67
Total Equity	68,217.27	58,908.97
Liabilities		
Non - current liabilities		
(a) Financial Liabilities		
(i) Lease liabilities	29.07	42.78
(b) Provisions	11.06	9.58
(c) Deferred tax liabilities (net)	565.93	372.70
Total Non - current liabilities	606.06	425.06
Current liabilities		
(a) Financial Liabilities		
(i) Lease liabilities	13.70	12.27
(ii) Trade Payables		
(a) total outstanding dues of micro enterprises and small enterprises; and	-	1.86
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	2,657.79	16,989.39
(iii) Other financial liabilities	11.99	12.01
(b) Other current liabilities	326.93	305.99
(c) Provisions	27.07	12.11
(d) Current tax liabilities (net)	-	100.95
Total Current liabilities	3,037.48	17,434.58
Total Equity & Liabilities	71,860.81	76,768.61

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

Monika Goel

Monika Goel
Partner
ICAI membership number: 094072

Place: Noida (Uttar Pradesh)
Date: May 30, 2026



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

Ashok Gupta

Ashok Gupta
Executive Chairman
DIN : 00277434

Place: Noida (Uttar Pradesh)
Date: May 30, 2026



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

Optiemus Infracom Limited
 Corporate Office: A-7, Sector 65, Gautam Buddha Nagar, Noida, Uttar Pradesh - 201301
 CIN: L46524DL1993PLC054086

STATEMENT OF AUDITED STANDALONE CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026

(figures in ₹ Lakhs)

Particulars	Standalone	
	As at	As at
	March 31, 2026	March 31, 2025
	(Audited)	(Audited)
A. Cash flow from operating activities		
Profit before tax from		
Continuing operations	2,792.13	3,269.51
Adjustments to reconcile profit before tax to net cash flows from operating activities:		
Depreciation of property, plant and equipment	3.34	9.38
Depreciation on right of use assets	13.82	17.27
Bad debts and advances written off	0.24	83.04
Provision for doubtful loans	-	674.55
Provision for doubtful debtors	-	14.90
Provision of Gratuity made	6.79	6.56
Lease equalization rent booked	0.26	0.29
Investments written off	-	4.40
Finance costs (including fair value change in financial instruments)	25.47	91.39
Foreign exchange gain/ loss	(4.18)	(3.88)
Profit on disposal of property, plant and equipment	-	(7.85)
Profit on sale of investment property	-	(10.95)
Excess liabilities written back	(29.38)	(114.09)
Interest income	(7.33)	(853.63)
Bad debts recovered	-	(2.42)
Fair value gain on financial instruments at fair value through profit or loss	(837.85)	(312.31)
Operating profit before working capital changes	1,963.31	2,866.16
Working capital adjustments:		
(Increase)/ Decrease in trade and other receivables and prepayments	15,015.29	(5,091.93)
(Increase)/Decrease in inventories	(3.11)	81.39
Increase in trade and other payables and provision	(14,261.15)	5,034.43
Cash generated from operations	2,714.34	2,890.06
Income tax paid	(416.56)	(1,479.83)
Net cash flow generated from operating activities (A)	2,297.79	1,410.23
Cash flows from investing activities		
Acquisition of property, plant and equipment and intangible assets	(3.18)	(11.91)
Proceeds from sale of property, plant and equipment	-	28.75
Acquisition of investment in subsidiary including advances	(12,321.06)	(28,472.10)
Proceeds from sale of investment property	-	25.00
Right of use asset	-	(69.08)
Proceeds from fixed deposits with original maturities more than 3 months (net)	(21.18)	(15.00)
Repayment of loans received / (loans given)	-	14,718.39
Interest received	7.33	853.63
Net cash flows generated from/(used in) investing activities (B)	(12,338.07)	(12,942.32)
Cash flows from financing activities		
Proceeds from issue of equity share capital	143.58	139.58
Money received against issue of share warrants	(2,413.03)	5,063.39
Lease Liability	(12.27)	55.05
Finance costs paid	(25.47)	(91.39)
Proceeds from securities premium on issuance of share capital	9,508.53	9,243.68
Net cash flows generated from/(used in) financing activities (C)	7,201.35	14,410.31
Net (decrease)/increase in cash & cash equivalents [(A)+(B)+(C)]	(2,838.95)	2,878.22
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	379.62	3,218.57
Components of cash and cash equivalents		
Balances with banks in current accounts	379.15	3,218.12
Cash in hand	0.47	0.45
	379.62	3,218.57

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

Monika Goel
 Partner
 ICAI membership number: 094072

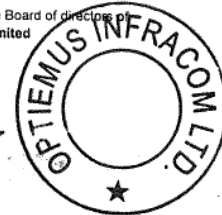
Place: Noida (Uttar Pradesh)
 Date: May 30, 2026



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

Ashok Gupta
 Executive Chairman
 DIN : 00277434

Place: Noida (Uttar Pradesh)
 Date: May 30, 2026



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

Optiemus Infracom Limited

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

Corporate Office: A-7, Sector 65, Gautam Buddha Nagar, Noida, Uttar Pradesh - 201301

CIN: L46524DL1993PLC054086

Notes to the standalone financial results for the quarter and year ended March 31, 2026

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 results. Accordingly, the segment information is given in the consolidated financial results of Optiemus Infracom Limited and its subsidiaries for the year ended March 31, 2026.
3. On 1st 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. The Company has filed its defense and counterclaims against BlackBerry on March 18, 2026, which is US\$22.43 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 of the current year and previous year are the balancing figures between the audited figures in respect of full financial year and the published year to date unaudited figures up to the third quarter of the current year and previous year which were subjected to a limited review.
5. The audited standalone financial results for the year ended March 31, 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".
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 audited 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 May 30, 2026.

For Mukesh Raj & Co.

Chartered Accountants

ICAI Firm Registration Number: 016693N



Monika Goel

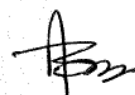
Partner

Membership Number: 094072

Date: Place: Noida, Uttar Pradesh : **May 30, 2026**



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



Ashok Gupta

Executive Chairman

DIN: 00277434



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

Independent Auditor's Report on the Quarterly and Year-to-Date Audited Standalone Financial Results of Optiemus Infracom Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors of
Optiemus Infracom Limited

Report on the Audit of the Standalone Financial Results for the Quarter and Year ended March 31, 2026

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **Optiemus Infracom Limited** (the "Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable Indian accounting standards (Ind AS) and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and for the year to date results for the period from April 01, 2025 to March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the standalone financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's responsibility for the standalone financial results

This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related annual standalone financial statements for the year ended March 31, 2026. The Company's Board of Directors are responsible for the preparation and presentation of the standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian accounting standards (Ind AS) prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and is free from material misstatement, whether due to fraud or error.



In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's responsibilities for the audit of the standalone financial results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this standalone financial results.

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

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the standalone financial results of the Company to express an opinion on the standalone financial results.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 and March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026/March 31, 2025 and the published un-audited year to date figures up to the third quarter of the respective financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion is not modified in respect of the above matter.

For Mukesh Raj & Co

Chartered Accountants

ICAI Firm Registration Number: 016693N



Monika Goel

Partner

ICAI Membership Number: 094072



UDIN: 26094072CHFBL9275

Place: Noida, Uttar Pradesh

Date: May 30, 2026

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: L46524DL1993PLC054086

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Figures in (₹ Lakhs) except EPS and Shares Data

S.No.	Particulars	Consolidated				
		Quarter Ended			Year Ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	
1	Income					
	a) Revenue from operations	48,497.76	43,001.25	44,925.64	176,861.76	188,999.68
	b) Other income	1,828.70	260.09	963.89	2,584.18	1,728.42
	Total Income (a+b)	50,326.46	43,261.34	45,889.53	179,455.94	190,728.10
2	Expenses					
	a) Cost of materials consumed	23,424.02	6,773.93	18,104.58	60,000.79	102,498.59
	b) Purchase of traded goods	18,207.60	35,412.47	21,228.48	96,306.62	63,773.65
	c) Changes in inventories of stock - in - trade, work-in-progress, and finished goods	1,827.36	(4,787.65)	(567.13)	(1,562.03)	(693.37)
	d) Employee benefit expenses	1,661.44	1,530.00	1,281.61	5,939.91	6,082.39
	e) Finance cost	659.57	626.75	717.42	2,308.00	3,003.01
	f) Depreciation, amortization and impairment expense	506.91	754.19	424.89	2,434.42	2,238.33
	g) Other expenses	2,668.27	1,048.66	2,561.21	6,406.11	6,491.37
	Total Expenses	48,955.17	41,358.35	43,751.06	171,833.82	183,393.97
3	Profit/(Loss) before exceptional item and tax (1-2)	1,371.29	1,902.99	2,138.47	7,622.12	7,334.13
4	Exceptional (income)/expense					
5	Profit/(Loss) after exceptional item and before tax	1,371.29	1,902.99	2,138.47	7,622.12	7,334.13
6	Share of profit/ loss of an associate and a joint venture	1,386.07	32.75	(35.34)	1,444.44	333.60
7	Net profit before taxes (5+6)	2,757.36	1,935.74	2,103.13	9,066.56	7,667.73
8	Tax expense:					
	a) Current tax	(253.44)	(542.14)	456.43	(1,882.71)	(1,684.74)
	b) Adjustment of tax relating to earlier periods	(18.41)	(188.43)	90.89	(206.84)	90.89
	c) Deferred tax	(238.02)	17.66	(404.65)	(375.59)	259.13
	Total tax expenses	(509.87)	(712.91)	142.67	(2,465.14)	(1,334.72)
9	Net profit after tax (7+8)	2,247.49	1,222.83	2,245.80	6,601.42	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	15.93	(2.27)	(0.65)	25.40	10.89
	- Income tax relating to items that will not be reclassified to profit or loss	(3.75)	0.61	(0.10)	(5.97)	(1.63)
11	Total Comprehensive income for the period (9+10)	2,259.67	1,221.17	2,245.05	6,620.85	6,342.27
	- Owner of the company	2,376.81	1,286.55	2,310.29	6,848.46	6,428.12
	- Non - controlling interest	(117.14)	(65.38)	(65.24)	(227.61)	(85.85)
12	Paid up Equity Share Capital (face value of ₹ 10/- each)	886,887,830	883,766,260	872,529,910	886,887,830	872,529,910
13	Earnings per share(EPS) face value (of ₹ 10/- each)					
	- Basic (INR)	2.56	1.39	2.61	7.52	7.37
	- Diluted (INR)	2.53	1.36	2.60	7.39	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: May 30, 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: May 30, 2026

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

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

S.No	Particulars	Consolidated				
		Quarter Ended			Year Ended	
		March 31, 2026	December 31, 2025	March 31,2025	March 31,2026	March 31,2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Segment revenue					
	a) Trading & distribution	15,369.56	21,614.24	22,045.41	75,593.66	60,020.03
	b) Manufacturing business	35,933.85	26,629.24	23,519.75	111,911.81	134,123.52
	Total	51,303.41	48,243.48	45,565.16	187,505.47	194,143.55
	Less: Inter segment revenue	(2,805.65)	(5,242.23)	(639.52)	(10,643.71)	(5,143.87)
	Net sales / income from operations	48,497.76	43,001.25	44,925.64	176,861.76	188,999.68
2	Segment results					
	Profit/(Loss) before tax, finance costs, other unallocable expenditure net off unallocable income					
	a) Trading & distribution	603.24	895.08	406.98	2,763.50	1,839.19
	b) Manufacturing business	(401.08)	1,374.57	1,485.02	4,572.44	6,769.53
	Total	202.16	2,269.65	1,892.00	7,335.94	8,608.72
	Less:					
	a) Finance cost	659.57	626.75	717.42	2,308.00	3,003.01
	b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	(3,214.77)	(292.84)	(928.55)	(4,038.62)	(2,062.02)
	Total profit before tax	2,757.36	1,935.74	2,103.13	9,066.56	7,667.73

S.No	Segment assets	Quarter Ended			Year Ended	
		March 31, 2026	December 31, 2025	March 31,2025	March 31,2026	March 31,2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		a) Trading & distribution	73,109.61	67,658.47	77,134.96	73,109.61
b) Manufacturing business	162,968.31	118,969.67	109,231.60	162,968.31	109,231.60	
	Less: Inter segment	(52,261.15)	(44,377.89)	(31,308.40)	(52,261.15)	(31,308.40)
	Other unallocated assets	-	-	-	-	-
	Total Segment assets	183,816.77	142,250.25	155,058.16	183,816.77	155,058.16

S.No	Segment liabilities	Quarter Ended			Year Ended	
		March 31, 2026	December 31, 2025	March 31,2025	March 31,2026	March 31,2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		a) Trading & distribution	3,809.31	986.48	17,875.02	3,809.31
b) Manufacturing business	110,156.38	69,985.73	70,143.33	110,156.38	70,143.33	
	Less: Inter segment	(12,350.67)	(7,081.99)	510.31	(12,350.67)	510.31
	Other unallocated liabilities	-	-	-	-	-
	Total segment liabilities	101,615.02	63,890.22	88,528.66	101,615.02	88,528.66

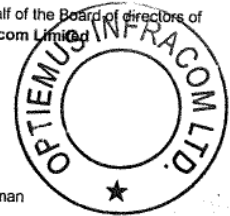
For Mukesh Raj & Co
Chartered Accountants
ICAI Firm Registration Number: 016693N

Monika Gool
Partner
ICAI membership number:094072

Place: Noida (Uttar Pradesh)
Date: May 30, 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: May 30, 2026

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

AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(Figures in ₹ Lakhs)

Particulars	Consolidated	
	As at	As at
	March 31, 2026	March 31, 2025
	(Audited)	(Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipment	15,793.04	14,157.07
(b) Capital work-in-progress	30,034.47	2,391.74
(c) Right of use assets	8,900.18	9,390.96
(d) Goodwill	5,753.23	5,753.23
(e) Other intangible assets	18.28	18.40
(f) Financial assets		
(i) Investments	8,749.04	6,466.74
(ii) Loans	52.15	52.15
(iii) Others Financials Assets	793.33	1,014.29
(g) Deferred tax assets	425.74	363.14
(h) Other non - current assets	5,665.39	7,662.86
Total non - current assets	76,184.85	47,270.58
Current assets		
(a) Inventories	31,448.20	24,417.20
(b) Financial assets		
(i) Trade receivables	29,760.48	59,993.44
(ii) Cash and cash equivalents	3,186.01	14,433.64
(iii) Bank balances other than (iii) above	995.45	145.77
(iv) Others Financials Assets	183.45	274.49
(c) Current tax assets	38.03	457.11
(d) Other current assets	42,020.30	8,065.93
Total current assets	107,631.92	107,787.58
Total assets	183,816.77	155,058.16
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	8,868.88	8,725.30
(b) Other equity	68,795.29	57,804.20
Equity attributable to owners of the company	77,664.17	66,529.50
Non - controlling interest	4,537.57	2,784.83
Total Equity	82,201.74	69,314.33
Liabilities		
Non - current liabilities		
(a) Financial liabilities		
(i) Borrowings	20,069.89	6,625.14
(ii) Lease liabilities	5,775.55	6,234.95
(iii) Other financial liabilities (other than those specified above)	602.41	442.95
(b) Provisions	99.27	81.53
(c) Deferred tax liabilities	816.87	372.71
Total non - current liabilities	27,363.99	13,757.28
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	10,594.97	6,308.27
(ii) Lease liabilities	841.80	585.96
(iii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises; and	1,260.81	605.99
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	50,340.09	60,153.88
(iv) Other financial liabilities	4,296.19	904.25
(b) Other current liabilities	3,809.33	2,206.44
(c) Provisions	1,164.38	573.47
(d) Current tax liabilities	1,943.47	648.29
Total current liabilities	74,251.04	71,986.55
Total Equity & liabilities	183,816.77	155,058.16

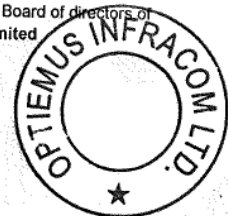
For Mukesh Raj & Co
Chartered Accountants
ICAI Firm Registration Number: 016693N

Monika Goel
Partner
Membership Number: 094072
Place: Noida (Uttar Pradesh)
Date: May 30, 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: May 30, 2026



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

AUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026

(Figures in ₹ Lakhs)

Particulars	Year ended	
	March 31, 2026	March 31, 2025
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	9,066.55	7,667.73
Adjustments to reconcile profit before tax to net cash flows from operating activities:		
Depreciation of property, plant and equipment	1,659.07	1,509.87
Depreciation of right of use asset	770.23	724.72
Amortisation of intangible assets	5.12	3.74
Interest expenses on financial liabilities measured at amortised cost	2,308.00	3,003.01
Interest income	(600.69)	(393.86)
(Profit)/ Loss on sale of non current/current investments	(2.56)	(7.85)
Fair value gain on financial instruments at fair value through profit or loss	(837.85)	(312.31)
Provision for diminution in value of investments or investments written off	-	4.40
Provision on legal liabilities	-	55.07
Provision on doubtful advances	169.26	1.08
Provision on doubtful loans	-	674.55
Unbilled Revenue	(794.73)	(791.89)
Provision of gratuity made	43.39	40.47
Provision of leave encashment	23.13	-
Irrecoverable balances written off/ back (net)	383.30	287.42
Expected credit loss allowance on trade receivables	147.93	115.16
Foreign exchange loss/(gain)	795.65	(70.02)
Share of (profit)/ loss of associate	(1,444.44)	(333.60)
Exchange differences in translating the financial statements of a foreign subsidiaries	50.69	3.67
Gain on disposal of Investment Property	-	(10.96)
Gain on disposal of property, plant and equipment (net)	-	(7.85)
Operating profit before working capital changes	2,675.50	4,494.82
Adjustments for (increase)/decrease in operating assets	11,742.05	12,162.55
Inventories	(7,030.99)	9,276.12
Trade receivables	30,085.02	(12,260.64)
Other current financial assets	91.03	4,456.97
Other non current financial assets	(162.34)	(100.57)
Other current assets	(33,328.89)	2,273.36
Other non current assets	1,997.48	(5,576.34)
Adjustments for increase/(decrease) in operating liabilities:		
Trade payables	(9,954.62)	(9,673.50)
Other current financial liabilities	3,391.94	(365.17)
Other non current financial liabilities	159.46	54.22
Other current liabilities	1,602.89	(233.68)
Non current provision	(23.38)	0.04
Current provisions	590.91	435.48
Cash generated from operations	(839.44)	448.84
Direct taxes paid (net)	(375.27)	(1,702.69)
Net cash flow from operating activities (A)	(1,214.71)	(1,253.85)
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Payment for property, plant and equipment, capital work in progress, intangible assets and intangible asset under development	(30,953.94)	(3,893.59)
Proceeds/impairment of sale of property, plant and equipment and investment property	13.72	25.00
Right to use asset (ROU)	(279.45)	(4,434.78)
Loans given/received back	-	18.86
Purchase/proceeds from investments	(0.01)	7.85
Interest received	600.69	393.86
Proceeds from fixed deposits with original maturities more than 3 months (net)	(849.68)	(64.45)
Acquisition of share of non - controlling interest	1,980.35	2,895.00
Net cash (used) in investing activities (B)	(29,488.32)	(5,052.25)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issue of equity share capital	143.58	139.58
Issue of equity share warrants	(2,413.03)	5,063.39
Proceeds from / (repayment) of term loans	13,444.75	4,652.05
Proceeds from / (repayment) of short-term borrowings (net)	4,286.70	(2,589.53)
Lease liability	(203.56)	1,306.01
Finance costs paid	(2,308.00)	(3,003.01)
Proceeds from security premium on issuance of share capital	9,508.53	9,243.69
Share application money proceeds, pending allotment	(3,003.57)	3,003.57
Net cash (used) in financing activities (C)	19,455.40	17,815.75
Net (decrease)/increase in cash and cash equivalents (A+B+C)	(11,247.63)	11,509.65
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*	3,186.01	14,433.64
* Comprises:		
Cash on hand	0.82	1.14
Balances with banks :		
- In current accounts	3,185.19	14,432.50
	3,186.01	14,433.64

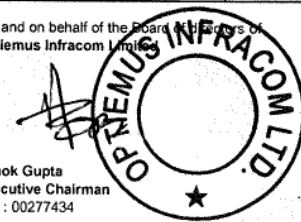
For Mukesh Raj & Co
Chartered Accountants
ICAI Firm Registration Number: 016693N



Monika Goel
Partner
ICAI membership number:094072

Place: Noida (Uttar Pradesh)
Date: May 30, 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: May 30, 2026

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

Optiemus Infracom Limited

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

Corporate Office: A-7, Sector 65, Gautam Buddha Nagar, Noida, Uttar Pradesh - 201301

CIN: L46524DL1993PLC054086

Notes to the consolidated financial results for the year ended March 31, 2026

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. We draw attention to the fact that the Holding Company i.e. Optiemus Infracom Limited, entered into a License Agreement with BlackBerry Limited ("BlackBerry") on 1 February 2017. BlackBerry has claimed 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 grounds 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. The company has filed its defense and counterclaims against BlackBerry on March 18, 2026, which is US\$22.43 million. Based on the current stage of the proceedings, the facts presently available and external legal advice obtained, the management of the company believes that it is not probable that a material liability will arise from this matter, other than incidental legal costs, whether through judgment or settlement. Accordingly, no provision has been recognized in the accompanying consolidated financial statements. The Group will continue to monitor developments and reassess its position as necessary.
4. The figures for the last quarter of the current year and previous year are the balancing figures between the audited figures in respect of full financial year and the published year to date unaudited figures up to the third quarter of the current year and previous year which were subjected to a limited review.
5. The audited consolidated financial results for the year ended March 31, 2026 of the group 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 audited consolidated financial results have been reviewed by the Audit Committee and were approved by the Board of Directors of the holding company at their meeting held on May 30, 2026.

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



Monika Goel
Partner
Membership Number: 094072
Date: May 30, 2026
Place: Noida, Uttar Pradesh

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



Ashok Gupta
Executive Chairman
DIN: 00277434



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

Independent Auditor's Report on the Quarterly and Year-to-Date Audited Consolidated Financial Results of Optiemus Infracom Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Optiemus Infracom Limited

Report on the audit of the consolidated financial results for the quarter and year ended March 31, 2026.

Opinion

We have audited the accompanying quarterly and year to date consolidated financial results of **Optiemus Infracom Limited** ("Holding Company"), its subsidiaries (collectively, "the Group") and its associate for the quarter and financial year ended March 31, 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the report of the other auditors on the separate audited financial statements of the subsidiaries and an associate, the Statement:

- i. Include the results of the following subsidiaries/ associates:
 - a. Optiemus Electronics Limited
 - b. Optiemus Infracom (Singapore) Pte. Ltd.
 - c. Fine MS Electronics Private Limited
 - d. Troosol Enterprises Private Limited
 - e. Win Technologies (Partnership Firm)
 - f. Teleecare Networks India Private Limited
 - g. GDN Enterprises Private Limited
 - h. Optiemus Telecommunication Private Limited
 - i. Bharat Innovative Glass Technologies Private Limited
 - j. Optiemus Unmanned Systems Private Limited
 - k. Optiemus Vision Technology Private Limited
 - l. Optiemus Display Technology Private Limited
 - m. Optiemus Micro Electronics Private Limited
 - n. XO Ventures Private Limited
 - o. The Factory Private Limited
- ii. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- iii. gives a true and fair view in conformity with the applicable Indian accounting standards (Ind AS) and other accounting principles generally accepted in India, of the net income and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and for the year to date results for the period from April 01, 2025 to March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of



India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their report referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's responsibilities for the consolidated financial results

The Statement has been prepared on the basis of the annual consolidated financial statements. The Board of Directors of the Holding Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its Associate in accordance with the applicable accounting standards prescribed under Section 133 of the act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the Companies included in the Group, its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its Associate and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the Company included in the Group and its Associate are responsible for assessing the ability of the Group and its Associate to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Group and its Associate are also responsible for overseeing the financial reporting process of the Company and its Associate.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

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

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Group has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability and its Associate to continue as a going concern.



concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of auditor's report. However, future events or conditions may cause the Company and its Associate to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results /financial information of the Holding Company within the Group of which we are the independent auditors, to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entity included in the Statement of which we are the independent auditors. For the other entity included in the Statement, which have been audited by other auditor, such other auditor remains responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual consolidated financial results.

We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance of the Holding Company with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards

We also performed procedures in accordance with the Master Circular issued by the Securities Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matter

1. The accompanying Statement includes audited and unaudited financial results and other financial information of subsidiaries, whose financial results reflect Group's share total assets of ₹ 1,11,091.44 Lakhs as at March 31, 2026 and total revenues of ₹ 34,975.94 Lakhs and ₹ 1,04,419.56 Lakhs, total net profit after tax of ₹ 15.47 Lakhs and ₹ 3,548.54 Lakhs, total comprehensive income of ₹ (95.09) Lakhs and ₹ 3,559.78 Lakhs for the quarter and year ended March 31, 2026 respectively. These financial results have/haven't* been audited 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 such auditors.

*The audited financial statements of Bharat Innovative Glass Technologies Pvt Ltd., a subsidiary included in the consolidated financial statements, were not made available to us for the previous year as well as the current year. Accordingly, our review of the financial information of the said subsidiary included in the consolidated financial statements was limited to the information made available to us by the management.

One of the Subsidiary "Optiemus Infracom (Singapore) Pte. Limited" is located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles generally accepted in that country and which have been audited by other auditor under generally accepted auditing standards applicable in that country. The Holding Company's management has converted the financial statements of subsidiary located outside India from accounting principles generally accepted in that country to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion in so far as it relates to the balances and affairs of subsidiary located outside India is based on the report of other auditor and conversion prepared by the management of the Holding Company and checked by us.

The consolidated financial results also include the Group's share of the net profit of ₹1,386.06 Lakhs and ₹ 1,444.43 Lakhs for the quarter and year ended March 31, 2026 respectively, in respect of Associates. These financial statements/financial information have been audited by other auditors whose report have been furnished to us, and our opinion on the consolidated annual financial results to the extent they have been derived from such annual financial statements is based solely on the report of such auditor.



2. In respect of wholly owned subsidiary i.e. M/s Optiemus Electronics Limited, the auditor has included under "Other matter" paragraph in its audit report dated May 27, 2026, regarding the non-confirmation of certain party balances. These balances have been recorded at their book values in the absence of confirmations. Consequently, any adjustments, if required, will be accounted for upon settlement, reconciliation, or finalization of these balances with the respective parties.
3. In respect of wholly owned subsidiary i.e. M/s Optiemus Electronics Limited, the auditor has included under "Other matter" paragraph in its audit report dated May 27, 2026, the company maintains its books of account in an ERP system which does not have a standard module for directly providing details of closing inventory and its valuation. However, they have carried out a physical verification of inventory on a sample basis and did not observe any material discrepancies in quantities. For the purpose of reporting as at March 31, 2026, they have placed reliance on the management's physical verification of 100% of the inventory in respect of both quantity and valuation.
4. In respect of wholly owned subsidiary i.e. M/s Optiemus Unmanned systems Private Limited, the auditor has included under "Other matter" paragraph in its audit report dated May 27, 2026, the closing inventory has been taken into consideration on the basis of physical verification and valuation undertaken by the Management, together with the records, explanations and representations made available to them during the course of audit. They have carried out such audit procedures as were considered appropriate in the circumstances, including cut-off procedures and sample-based test checks, and no material discrepancy has come to our attention. Accordingly, reliance has been placed on the Management's verification and valuation of inventory.
5. In respect of a subsidiary i.e. M/s GDN Enterprises Private Limited, the auditor has included under "Other matter" paragraph in its audit report dated May 27, 2026, the Company maintains its books of account in an Enterprise Resource Planning (ERP) system which does not have a standard module for directly generating details of closing inventory and its valuation as at 31st March 2026. In the absence of a system-generated inventory report, they have performed cut-off procedures and conducted physical verification of inventory on a sample basis and did not observe any material discrepancies in quantities. For the purpose of reporting as at March 31, 2026, they have placed reliance on the management's physical verification of 100% of the inventory in respect of both quantity and valuation.
6. In respect of a subsidiary i.e. M/s GDN Enterprises Private Limited, the auditor has included under "Other matter" paragraph in its audit report dated May 27, 2026, regarding the balance confirmation from certain trade receivables, trade payables, loans and advances as at March 31, 2026 were not available. Such balances have been recorded at their carrying amounts as per the books of accounts of the Company. For other parties, confirmations were obtained and reconciled, and no material discrepancies were noted. Consequently, any adjustments, if required, will be accounted for upon settlement, reconciliation, or finalization of these balances with the respective parties
7. The audit report of one of the group entities i.e. M/s FineMs Electronics Private Limited dated May 16, 2026 contains a Material Uncertainty Related to Going Concern paragraph. The opinion of the respective auditor on the standalone financial statements of that entity is not modified in respect of this matter.

Our report on the Statement is not modified in respect of above matters.

The Statement includes the results for the quarter ended March 31, 2026 and March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026/March 31, 2025 and the published un-audited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Mukesh Raj & Co

Chartered Accountants

ICAI Firm Registration Number: 016693N



Monika Goel

Partner

ICAI Membership Number: 094072

UDIN: 26094072TJCJQF3506



Place: Noida, Uttar Pradesh

Date: May 30, 2026

S. No.	Particulars	Internal Auditors
1.	Name of the Auditor's firm	R K Doshi & Co. LLP,
2.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment
3.	Date of appointment / re-appointment/ cessation & terms of appointment/re-appointment	Re-appointed in the Board Meeting held on 30.05.2025 for the Financial Year 2026-27
4.	Brief Profile (in case of appointment)	<p>M/s. R K Doshi & Co. LLP is a reputed Accounting, Tax and Legal Advisory firm having extensive experience in the fields of audit, taxation, compliance and advisory services.</p> <p>The firm has a team strength of more than 40 professionals across its offices and caters to a wide spectrum of clients across various industries. The firm has dedicated service teams for Audit & Assurance, Accounting, GST, Income Tax, International Taxation, Transfer Pricing, FEMA, Due Diligence and specialized assignments including Forensic Audit.</p>
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

