13.11.2026

To,
The Listing Department
National Stock Exchange of India Limited.
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai – 400051

SYMBOL: OPTIVALUE

Subject: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and further to our intimation letter dated 09th November, 2026 we wish to inform you that Board of Directors of the Company at their meeting held today i.e. November 13, 2026 through Video Confrencing, have inter alia considered and approved the following:

1. Considered and approved the Unaudited Financial Results of the Company for the Half Year ended on 30 September, 2026. A copy of the said Unaudited Financial Results along with the Limited Review Report from the statuary auditor pursuant to provisions of the Regulation 33(3) of the SEBI Listing Regulations is annexed herewith in Annexures.

2. Considered and approved the appointment of Jayesh Mahajan as Chief Financial Officer of the Company.

   Relevant details as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated 30 January 2026 in **Annexure-A**

3. The Board **approved the Re-constitution of the Borrowing and Finance Committee** comprising Mr. Ashish Kumar (Managing Director) as Chairman, Mrs. Ragini Jha (Whole-time Director) and Chief Financial Officer (CFO) as Members. The Committee was authorised to **coordinate, negotiate, finalise and administer loans, borrowings and credit facilities**.

4. Considered and approved the appointment of M/S Amit Jaiswal and Associates as the Internal Auditor of the company for the financial year 2026-27.

   Relevant details as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated 30 January 2026 in **Annexure-B**

The meeting was started on 02:39 pm and concluded at 04:27 pm.

This is the information and records

Yours faithfully,

For and on behalf of
Optivalue Tek Consulting Limited

ASHISH KUMAR
Digitally signed by ASHISH KUMAR
Date: 2026.11.13 17:42:05 +05'30'

Ashish Kumar
Managing Director
DIN: 03511258

OptiValue Tek Consulting Limited

CIN: - L30300DL2011PLC221539

Annexure-A

Relevant details as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated 30 January 2026.

Appointment of **Mr. Jayesh Mahaajan** as **Chief Financial Officer** of the Company.

Sr. No.	Details of event(s) that need to be provided	Information of such event(s)
1	Reason for change viz. appointment, ~~resignation, cessation, removal, death or otherwise~~	Appointment Chief Financial Officer (CFO) and Key Managerial Personnel (KMP)
2	Date of appointment/~~cessation~~ (as applicable) & term of appointment	Effective date of appointment: w.e.f. 13th November, 2026 Appointed as – Chief Financial Officer (CFO) and Key Managerial Personnel (KMP)) of the Company w.e.f. 13th November, 2026 as required under Section 203 of the Companies Act, 2013.
3	Brief profile (in case of appointment)	Jayesh Mahaajan is a seasoned finance professional with approx. 20 years of experience in corporate finance, strategic financial planning, capital allocation, fundraising and investment advisory, having worked with reputed organisations including Tribhovandas Bhimji Zaveri, Ashok Piramal Group, Sony Music India and Syntel India. He brings extensive expertise in financial management, listed-company operations, treasury, project finance, investor relations, audit coordination, regulatory compliance and ERP implementation, with a strong track record of supporting business expansion, strategic investments and large-scale funding transactions.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable

OptiValue Tek Consulting Limited

CIN: - L30300DL2011PLC221539

Annexure-B

Relevant details as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated 30 January 2026.

Appointment of **M/s Amit Jaiswal & Associates** as **Internal Auditor** of the Company for the F.Y. 2026-27.

Sr. No.	Details of event(s) that need to be provided	Information of such event(s)
1	Reason for change viz. appointment, ~~resignation, cessation, removal, death or otherwise~~	Appointment of M/s Amit Jaiswal & Associates, Chartered Accountants, as the Internal Auditor of the Company for the Financial Year 2026–27.
2	Date of appointment/~~cessation~~ (as applicable) & term of appointment	Based on the recommendation of the Audit Committee, the Board of Directors at its meeting held on November 13, 2026, has appointed M/s Amit Jaiswal & Associates, Chartered Accountants, FRN : 026158N as the Internal Auditor of the Company, for the Financial Year 2026–27
3	Brief profile (in case of appointment)	**Amit Jaiswal & Associates** is a firm of Chartered Accountants offering comprehensive professional services in Finance, Accounting, Corporate Secretarial, Taxation and Regulatory Compliance, supported by a multidisciplinary team of qualified professionals. The firm provides end-to-end business advisory, statutory and internal audit, tax consultancy, corporate law compliance and financial management services, catering to SMEs, corporates and other organisations.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable

M/S OPTIVALUE TEK CONSULTING LTD
(FORMERLY KNOWN AS OPTIVALUE TEK CONSULTING PRIVATE LIMITED)
CIN: L30300DL2011PLC221539
Statement of Standalone Financial Results For the Half Year Ended 30 Sep 2026
Statement of Assets & Liabilites

Particulars	As at 30 Sep , 2026	As at 31st March, 2026
I. ASSETS		
1) Non-Current Assets		
a) Property, Plant and Equipment	856.37	592.17
b) Right to Use	57.54	64.65
c) Other Intangible Assets	1,129.25	1,129.25
d) Other Intangible Assets-Under Development	1,723.88	673.24
e) Financial Assets		
(i) Investments	1,645.83	2,116.00
(ii) Trade receivables	-	-
(iii) Loans	-	-
(iV) Other Financial Assets	-	-
f) Deferred Tax Asset(Net)	71.02	54.69
Total Non-Current Assets	**5,483.90**	**4,630.00**
2) Current Assets		
a) Financial Assets		
(i) Trade Receivables	3,882.56	5,987.95
(ii) Inventory	231.30	10.07
(iii) Cash and Cash Equivalents	6.99	6.69
(iv) Bank Balances other than Cash and Cash Equivalents	524.51	153.20
(v) Loans and Advances	1,590.34	1,444.91
b) Other Current Assets	2,161.82	1,974.05
Total Current Assets	**8,397.52**	**9,576.88**
Total Assets	**13,881.42**	**14,206.88**
II. EQUITY AND LIABILITIES		
1) Equity		
a) Equity Share Capital	2,341.14	2,341.14
b) Other Equity	7,884.08	6,854.49
Total Equity	**10,225.22**	**9,195.63**
LIABILITIES		
2) Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	1,728.01	158.36
(ii) Provisions for Employee Benefit	82.50	59.78
(iii) Lease Liability	42.82	50.11
b) Deferred Tax Liabilities(Net)		
Total Non-current Liabilities	**1,853.33**	**268.25**
3) Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	264.20	691.22
(ii) Trade Payables	-	
(iii) Lease Liability	14.72	14.54
Total outstanding dues of Micro & Small Enterprises	-	
Total outstanding dues of creditors other than Micro & Small Enterprises	490.04	3,415.12
(iii)Other financial liabilities	-	-
b) Other Current Liabilities	185.15	168.42
c) Provisions	31.77	43.69
d) Current Tax Liabilities (Net)	816.97	410.01
Total current Liabilities	**1,802.85**	**4,743.01**
Total Equity and Liabilities	**13,881.41**	**14,206.88**

Place: New Delhi
Date: 13-11-2026

For & on behalf of the Board of
Optvalue Tek Consulting Ltd.

ASHISH KUMAR
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Date: 2026.11.13 17:17:03 +05'30'

Ashish Kumar
Managing Director
DIN No:- 03511258

M/S OPTIVALUE TEK CONSULTING LTD
(FORMERLY KNOWN AS OPTIVALUE TEK CONSULTING PRIVATE LIMITED)
CIN: L30300DL2011PLC221539
Statement of Profit & Loss Account for the Half Year Ended 30 Sep 2026

(Amount in Rs. Lakhs)

		Half Year Ended			Year Ended
Sr. No.	**Particulars**	**As at 30 Sep, 2026**	**31st March 2026**	**As at 30 Sep, 2025**	**31st March 2026**
		Un-Audited	**Un-Audited**	**Un-Audited**	**Audited**
1	Revenue from Operations	6,763.82	6,025.15	3,048.72	9,073.87
2	Other Income	104.59	136.58	12.08	148.66
3	**Total Income (1+2)**	**6,868.41**	**6,161.73**	**3,060.80**	**9,222.53**
4	**EXPENSES :**				
a.	Cost of Materials Consumed	56.23	33.50	-	33.50
b.	Sub-Contracting Cost	4,690.16	4,620.86	1,328.41	5,949.27
c.	Employee Benefits Expense	426.30	488.04	588.90	1,076.94
d.	Finance Costs	88.19	78.82	30.87	109.69
e.	Depreciation and Amortisation Expense	55.33	37.38	17.15	54.53
f.	Other Expenses	124.28	109.39	116.27	225.66
	Total Expenses	**5,440.49**	**5,367.99**	**2,081.60**	**7,449.60**
5	**Profit Before Exceptional Items and Tax (3-4)**	**1,427.91**	**793.73**	**979.20**	**1,772.93**
6	Exceptional Items		-	-	-
7	**Profit/ (Loss) Before Tax (5-6)**	**1,427.91**	**793.73**	**979.20**	**1,772.93**
8	**Tax Expense/(Benefits):**				
	i. Tax Expense for Previous Years	-	17.45		17.45
	ii. Tax Expense for Current Year	406.96	151.83	257.75	409.58
	iii. Deferred Tax	16.33	29.20	1.15	30.35
	Total Tax Expense (i+ii)	**390.63**	**140.09**	**256.60**	**396.69**
9	**Profit/(Loss) from continuing operations (7-8)**	**1,037.29**	**653.65**	**722.61**	**1,376.24**
10	**Profit/(Loss) from discontinuing operations**				
11	**Tax Expenses from discontinuing operations**				
12	**Profit/(Loss) from discontinuing operations (10-11)**				
13	**Profit/(Loss) for the period (9+12)**	**1,037.29**	**653.65**	**722.61**	**1,376.24**
14	**Other Comprehensive Income :**				
	A.) (i) Items that will not be reclassified to Profit and Loss	-7.70	11.31	8.96	20.27
	(ii) Income tax relating to items that will not be reclassified to profit or loss				
	B) (i) Items that will be reclassified to profit and loss account				
	(ii) Income tax relating to items that will be reclassified to profit or loss	1.94	(2.85)	(2.26)	(5.10)
15	**Total Comprehensive Income for the period (13+14)**	**1,031.52**	**662.11**	**729.31**	**1,391.41**
16	**Paid-up equity share capital -in Rs (Face Value of Rs.10/- per share)**	2,34,11,400	2,34,11,400	2,34,11,400	2,34,11,400
17	**Earnings per Equity Share of Rs. 10 each**				
	Basic	3.86	2.79	4.03	6.66
	Diluted	3.86	2.79	4.03	6.66

For & on behalf of the Board of Directors

of Optivalue Tek Consulting Limited

ASHISH KUMAR
Digitally signed by ASHISH KUMAR
Date: 2026.11.13 17:18:08 +05'30'

Ashish Kumar
Managing Director
DIN No:- 03511258

Place: New Delhi
Date: 13-11-2026

M/S OPTIVALUE TEK CONSULTING LTD
(FORMERLY KNOWN AS OPTIVALUE TEK COSULTING PRIVATE LIMITED)
CIN: L30300DL2011PLC221539
Statement of Cash Flows For the Half Year Ended 30 Sep 2026

(Amount in Rs. Lakhs)

Particulars	As at 30 Sep, 2026	As at 31st March, 2026
A. Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	1,427.91	1,772.94
Adjustment for :		
Depreciation & Amortisation Expense	55.33	54.53
Loss on Scrap of Asset	9.39	-
Provision for Employee Benefit	-	22.98
Sundry Balance Written off	1.23	(9.87)
Interest Income	(103.36)	(138.79)
Interest Expense	88.19	109.69
Operating Profit before working Capital Changes :	**1,478.70**	**1,811.49**
Movements in Working Capital :		
(Increase)/decrease in Other current Assets	(187.77)	(107.93)
(Increase)/decrease in Inventory	(221.23)	(10.07)
(Increase)/decrease in short term loans and advances	(145.42)	(1,368.67)
(Increase)/decrease in Trade Receivables	2,104.16	(4,262.45)
Increase/(decrease) in Other current Liabilities	12.74	179.18
Increase/(decrease) in Trade payables	(2,925.08)	3,189.17
Cash generated from Operations :	**116.11**	**(569.29)**
Direct Taxes Paid	0.00	619.42
Net Cash flow from/(used in) Operating Activities [A]	**116.11**	**(1,188.71)**
B. Cash Flow from Investing Activities		
(Purchase)/Sale of property, plant and equipment including CWIP	(1,372.45)	(2,041.83)
(Increase)/decrease in Long term Loans & Advances	-	0.60
Movement in Investments	470.16	(2,006.20)
Interest Received	103.36	138.79
Net Cash flow from/(used in) Investing Activities [B]	**(798.94)**	**(3,908.64)**
C. Cash Flow from Financing Activities		
Proceeds from/ (repayment of) Long term borrowings	1,569.65	104.11
Increase/(decrease) in short term borrowings	(427.02)	192.76
Proceeds from Fresh Issue of Share Capital	-	4,612.21
Interest Paid	(88.19)	(109.69)
Net Cash flow from/(used) in Financing Activities [C]	**1,054.44**	**4,799.38**
Net Increase/Decrease in Cash & Cash Equivalents [A+B+C]	371.61	(297.97)
Cash & Cash equivalents at the beginning of the year	159.89	457.86
Cash & Cash equivalents at the end of the year	**531.50**	**159.89**
Components of Cash and Cash Equivalents	**531.50**	**159.89**
	-	

For & on behalf of the Board of Directors
of Optivalue Tek Consulting Limited

ASHISH KUMAR

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Date: 2026.11.13 17:18:24 +05'30'

Ashish Kumar
Managing Director
DIN No:- 03511258

ADDITIONAL INFORMATION

(i) The above standalone Unaudited financial results of Optivalue Tek Consultung Limited (the "Company") for the Half Year Ended Sept 30 , 2026, is drawn in accordance with the Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, which was reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th November, 2026 and were subjected to limited review by the statutory auditors of the Company.
(ii) The Company has total borrowings comprising:
1. Long-Term Borrowings: ₹1,728.01 Lakhs.
2. Short-Term Borrowings: ₹264.20 Lakhs, availed from banks in the form of an Overdraft (OD) facility, secured against the Company's current assets.
Total Borrowings: ₹1,992.21 Lakhs.
(iii) Company has not been declared as wilful defaulter by any bank or financial Institution or other lender.

(iv) Company has not done any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956,
(v) Company does not have any charges or satisfaction yet to be registered with ROC beyond the statutory period.

(vi) Revenue from Operations includes an amount of Rs. 474.34 Lakhs against which service has been provided during FY 2026-27 but invoice has not been raised (Customer Due but not Billed) and net off reversal of customer due but not billed amounting to Rs.1407.17

(vii) Balances of parties appearing in Sundry Receivables and Sundry Creditors and amount appearing under Current Assets and Current Liabilities are subject to reconciliation / confirmation. However, in the opinion of the Board of Directors, Current Assets, Loans and Advances have realizable value in the ordinary course of business at least equal to the amount at which they are stated and all known liabilities are provided for.

For & on behalf of the Board of Directors of Optivalue Tek Consulting Limited

ASHISH KUMAR
Digitally signed by ASHISH KUMAR
Date: 2026.11.13 17:18:37 +05'30'

Ashish Kumar
Managing Director
DIN No:- 03511258

A.MISHRA & ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Standalone unaudited financial results of Opti Value Tek Consulting Limited for the half year ended September 30, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Director
Opti Value Tek Consulting Limited

1. We have reviewed the accompanying standalone unaudited financial results of Opti Value Tek Consulting Limited (Hereinafter to be referred as 'the Company') for the half year ended September 2026 and the standalone Statement of Assets and Liabilities as on date together with the Notes thereon and the Cash Flow Statement ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company'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', as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and is in compliance with the Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit, Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the aforesaid accounting standard and the other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

i. We draw attention to Balance appearing under Loans and Advances amounting to Rs. 1589.72 Lakhs (As on 31st March 2026 Rs. 1,440.30 Lakhs) is subject to conformation by the parties. Management of the company has confirmed that services/material has not yet been received from the parties

ii. We draw attention to Balance appearing under Other Current assets amounting to Rs. 2,161.82 Lakhs (As on 31st March 2026 Rs. 1,974.05 Lakhs) which includes unbilled customer of Rs. 474.34 Lakhs (As on 31st March 2026 Rs. 1407.17 Lakhs).

iii. We draw attention to value of inventory appearing in Balance Sheet amounting to Rs. 231.30 Lakhs (As on 31st March 2026 Rs. 10.07 Lakhs) which has not been physically verified by us and certified by the management.

iv. We draw attention to value of Other Intangible Asset- Under development appearing in Balance Sheet amounting to Rs. 1,723.88 Lakhs (As on at 31st March 2026: Rs. 673.24 Lakhs), which represents expenses incurred by the management for development of software. As certified by the management, the product is still under development and not ready to use.

Our report is not qualified on the above matters.

For A Mishra & Associates
Chartered Accountants FRN: 023686N



Alok Mishra
Partner
Mem No. 408580
UDIN:26408580GDLVMY6942

Place: New Delhi
Date: 13 Nov. 2026