

Date: 29.01.2026

To
The Listing Compliance Department
National Stock Exchange of India Limited
(NSE Emerge Platform)
Exchange Plaza, Bandra-Kurla Complex,
Bandra (East), Mumbai-400051

Dear Sir / Madam,

This is with reference to the Outcome of Board Meeting – Financial Results submitted to the Exchange on 14 January 2026 for OPTIVALUE Tek Consulting Limited, wherein certain deficiencies were observed.

We hereby submit our clarification point-wise as under:

1. Non-submission of figures for Half Year ended March 2025

We acknowledge that the figures for the half year ended March 2025 were inadvertently not included in the financial results. The revised financial results, prepared strictly in accordance with the format prescribed by SEBI, including the figures for the half year ended March 2025, are being submitted herewith.

2. Machine Readable / Legible copy of Financial Results

We regret that a machine-readable / clearly legible copy of the financial results was not submitted earlier. The same has now been duly submitted in a machine-readable and legible format.

3. Non-submission of Segment Details

Please note that as on 30th September, 2025 the company was working on one Segment only i.e. **Software Consultancy**.

We sincerely regret the above inadvertent omissions and confirm that the revised financial results along with this clarification are being submitted within the stipulated timeline.

We assure you of our utmost care and compliance in future submissions.

Kindly take the above on record.

Thanking you.

Yours faithfully,

For OPTIVALUE Tek Consulting Limited

**ASHISH
KUMAR**

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ASHISH KUMAR
Date: 2026.01.29
17:47:03 +05'30'

Ashish Kumar

Managing Director

DIN: 03511258

Date: 19.01.2026

To,
The Listing Compliance Department,
National Stock Exchange of India Limited,
SME Platform – NSE Emerge,
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai – 400 051

Subject: Clarification for Financial Results Submitted is not as per format prescribed by SEBI

Scrip ID / Symbol: OPTIVALUE
ISIN: INE15B101011

Dear Sir/Madam,

We acknowledge that the financial results initially submitted were not in complete conformity with the format prescribed under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as the comparative figures for the half year ended March 31, 2025 were inadvertently not included.

The Company is newly SME IPO listed company listed on SME Emerge Platform on 10th September, 2025.

We would like to inform you that the said omission was unintentional, and the Company has now submitted the revised financial results in the prescribed SEBI format, incorporating the required comparative figures, on the NEAPS portal on 14th January, 2026 (Acknowledgement of the same is attached herewith for your kind perusal).

We assure the Exchange that the Company has taken note of the observation and shall ensure strict compliance with SEBI Regulations and Exchange requirements in all future submissions.

The Company has also strengthened its internal compliance review mechanism to ensure timely filing of all submissions under SEBI (LODR) Regulations henceforth.

We request you to kindly take the above clarification on record.

Thanking You

Yours Faithfully


OPTIVALUE TEK CONSULTING LTD.

Ashish Kumar
Managing Director
DIN: 03511258



National Stock Exchange Of India Limited

Date of

14-Jan-2026

NSE Acknowledgement

Symbol:-	OPTIVALUE
Name of the Company: -	Optivalue Tek Consulting Limited
Submission Type:-	Announcements
Short Description:-	Outcome of Board Meeting
Date of Submission:-	14-Jan-2026 09:37:33 PM
NEAPS App. No:-	2026/Jan/276194/7631

Disclaimer : We hereby acknowledge receipt of your submission through NEAPS. Please note that the content and information provided is pending to be verified by NSEIL.

OptiValue Tek Consulting Limited

CIN: -L72200DL2011PLC221539



Date: 13.11.2025

To,

The Manager,

Listing Compliance Department,

National Stock Exchange of India Limited

(NSE Emerge Platform)

Exchange Plaza, Bandra-Kurla Complex,

Bandra (East), Mumbai – 400 051

Symbol: OPTIVALUE

ISIN: INE15B101011

Subject: Outcome of the Board Meeting held on 13th November, 2025 pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 and Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), we wish to inform you that the Board of Directors of the Company at its meeting held today, i.e., 13.11.2025, commenced at 04:30 PM and concluded at 05:00 PM, has inter-alia considered and approved the following matters:

1. Approval of Unaudited Financial Results of the company:

The Board considered and approved the Unaudited Financial Results along with Statement of Assets and Liabilities and Cash Flow Statement of the Company for the half year ended September 30, 2025, along with the Limited Review Report issued by the Statutory Auditors of the Company.

2. Appointment of Secretarial Auditor:

The Board has approved the appointment of M/s SNK and Associates, Practicing Company Secretary (Membership No. F11256, CP No. 11097) as the Secretarial Auditor of the Company subject to approval of members in General Meeting for the Financial Year 2025-26 to 2029-30.

3. Convening of Extra-Ordinary General Meeting (EGM):

The Board has approved convening of an Extra-Ordinary General Meeting (EGM) of the members of the Company on Monday the 8th December, 2025 at through VC to seek approval of members for appointment of Secretarial Auditor of the company.

The copy of the Unaudited Financial Results along with the Limited Review Report is enclosed herewith for your records.

Registered Office: 607, 6th Floor, Surya Kiran Building, 19 K. G. Marg, Connaught Place, New Delhi-01, India

Phone No: - +91 8095910431 Email-Contact@optivaluetek.com

Website: www.optivaluetek.com

Kindly take the above on record and acknowledge the receipt.

Thanking You,

Yours faithfully,

For Optivalue Tek Consulting Limited

For OPTIVALUE TEK CONSULTING LIMITED

Ashish Kumar

Ashish Kumar

Managing Director

Managing Director

DIN: 03511258

Encl.:

1. Limited Review Report
2. Unaudited Financial Results along with Statement of Assets and Liabilities and Cash Flow Statement for the half year ended September 30, 2025



Independent Auditor's Review Report on Standalone unaudited financial results of Opti Value Tek Consulting Limited for the half year ended September 30, 2025 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 financial statement of standalone unaudited financial results of Opti Value Tek Consulting Limited (Hereinafter to be referred as 'the Company') for the half year ended September 2025 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 Accounting Standard 25 '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 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.

Place: New Delhi
Date: 13.11.2025

For A Mishra & Associates
Chartered Accountants
FRN: 023686N



Alok Mishra
Partner

Mem No. 408580

UDIN: 25408580BMKQCT1614

M/S OPTIVALUE TEK CONSULTING LTD
(FORMERLY KNOWN AS OPTIVALUE TEK CONSULTING PRIVATE LIMITED)
CIN: L72200DL2011PLC221539

Statement of Assets and Liabilities as at 30 Sep 2025

(Amount in Rs. Lakhs)

Particulars	As at 30 Sep, 2025	As at 30th Sep, 2024	As at 31st March, 2025
I. ASSETS			
1) Non-Current Assets			
a) Property, Plant and Equipment	456.65	493.37	472.61
b) Other Intangible Assets	1,100.00	-	-
c) Financial Assets			
(i) Investments	124.43	15.34	109.80
(ii) Trade receivables	-	-	-
(iii) Loans	-	-	-
(iv) Other Financial Assets	-	-	-
d) Deferred Tax Asset(Net)	25.49	3.35	24.34
Total Non-Current Assets	1,706.57	512.06	606.75
2) Current Assets			
a) Financial Assets			
(i) Trade Receivables	1,491.57	1,622.57	1,715.64
(ii) Cash and Cash Equivalents	3,136.34	723.83	7.88
(iii) Bank Balances other than Cash and Cash Equivalents	1,400.00	-	449.98
(iv) Loans and Advances	548.58	-	76.24
b) Other Current Assets	2,413.53	493.31	1,863.08
Total Current Assets	8,990.03	2,839.70	4,112.81
Total Assets	10,696.59	3,351.76	4,719.56
II. EQUITY AND LIABILITIES			
1) Equity			
a) Equity Share Capital	2,341.14	1,672.50	1,724.18
b) Other Equity	6,180.58	730.29	1,462.73
Total Equity	8,521.72	2,402.79	3,186.91
LIABILITIES			
2) Non-Current Liabilities			
a) Financial Liabilities			
(i) Borrowings	422.90	140.36	54.24
(ii) Provisions for Employee Benefit	62.74	-	59.08
b) Deferred Tax Liabilities(Net)	-	-	-
Total Non-current Liabilities	485.64	140.36	113.32
3) Current Liabilities			
a) Financial Liabilities			
(i) Borrowings	845.34	160.82	498.47
(ii) Trade Payables			
Total outstanding dues of Micro & Small Enterprises			
Total outstanding dues of creditors other than Micro & Small Enterprises	177.29	113.14	225.95
(iii) Other financial liabilities	-	-	-
b) Other Current Liabilities	(55.98)	78.01	44.35
c) Provisions	38.82	48.75	30.71
d) Current Tax Liabilities (Net)	683.77	407.88	619.85
Total current Liabilities	1,689.24	808.60	1,419.34
Total Equity and Liabilities	10,696.60	3,351.76	4,719.56
	0.00	(0.00)	(0.00)

For & on behalf of the Board of Directors
of Optivalue Tek Consulting Limited
For OPTIVALUE TEK CONSULTING LIMITED



Managing Director

Ashish Kumar
Managing Director and Chairperson
DIN No:- 03511258

Place: New Delhi
Date: 13.11.2025

Annexure -II

M/S OPTIVALUE TEK CONSULTING LTD
(FORMERLY KNOWN AS OPTIVALUE TEK CONSULTING PRIVATE LIMITED)
CIN: L72200DL2011PLC221539

Statement of Profit & Loss Account for the period ended 30 Sep 2025

(Amount in Rs. Lakhs)

Sr. No.	Particulars	Half Year Ended			Year
		As at 30 Sep, 2025 (Reviewed)	As at 31st March, 2025	As at 30th Sep, 2024 (Reviewed)	As at 31st March, 2025
1	Revenue from Operations	3,048.72	3,344.73	2,263.12	5,607.85
2	Other Income	12.08	10.25	29.27	39.52
3	Total Income (1+2)	3,060.80	3,354.97	2,292.38	5,647.37
4	EXPENSES :				
a.	Cost of Materials Consumed	-	451.49	-	451.49
b.	Consultancy Charges	1,328.41	1,375.30	811.37	2,186.67
c.	Change in inventory of finished goods, work in progress and stock in trade	-	-	-	-
d.	Employee Benefits Expense	588.90	621.28	576.55	1,197.83
e.	Finance Costs	30.87	7.43	2.77	10.20
f.	Depreciation and Amortisation Expense	17.15	22.32	20.25	42.57
g.	Other Expenses	116.27	89.89	44.30	134.19
	Total Expenses	2,081.60	2,567.71	1,455.24	4,022.95
5	Profit Before Exceptional Items and Tax (3-4)	979.20	787.28	837.14	1,624.42
6	Exceptional Items	-	5.48	-	5.48
7	Profit/ (Loss) Before Tax (5-6)	979.20	781.80	837.14	1,618.94
8	Tax Expense/(Benefits):				
i.	Current Tax	257.75	225.57	201.08	426.65
ii.	Deferred Tax	1.15	21.16	0.45	21.61
	Total Tax Expense (i+ii)	256.60	204.41	200.63	405.04
9	Profit/(Loss) from continuing operations (7-8)	722.60	577.39	636.51	1,213.90
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)	722.60	577.39	636.51	1,213.90
14	Other Comprehensive Income :				
A.) (i)	Items that will not be reclassified to Profit and Loss	8.96	6.28	-	6.28
(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	(2.26)	(1.58)	-	(1.58)
15	Total Comprehensive Income for the period (13+14)	729.31	582.09	636.51	1,218.60
16	Earnings per Equity Share of Rs. 10 each				
	Basic	4.15	3.35	3.81	7.42
	Diluted	4.15	3.53	5.76	7.42

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

For OPTIVALUE TEK CONSULTING LIMITED

Ashish Kumar
Managing Director
DIN No:- 03511258

Place: New Delhi
Date:13.11.2025

M/S OPTIVALE TEK CONSULTING LTD
(FORMERLY KNOWN AS OPTIVALE TEK COSULTING PRIVATE LIMITED)
CIN: L72200DL2011PLC221539

Statement of Cash Flow for the period ended 30 Sep 2025

Particulars	(Amount in Rs. Lakhs)		
	As at 30 Sep, 2025	As at 30th Sep, 2024	As at 31st March, 2025
A. Cash Flow from Operating Activities			
Net Profit/(Loss) before Tax			
Adjustment for :	979.20	837.14	1,618.94
Depreciation & Amortisation Expense			
Interest Income	17.15	20.25	42.57
Provisions	(12.08)	(29.27)	(39.52)
Interest Expense		11.25	
Operating Profit before working Capital Changes :	30.87	2.77	10.20
	1,015.14	842.14	1,632.19
Movements in Working Capital :			
(Increase)/decrease in Other current Assets	(550.46)	210.28	(1,159.49)
(Increase)/decrease in short term loans and advances	(472.36)	(572.26)	(76.24)
(Increase)/decrease in Trade Receivables	224.07	(106.09)	(665.33)
Increase/(decrease) in Other current Liabilities	(89.17)	(49.81)	(141.72)
Increase/(decrease) in Trade payables	(48.66)	1.80	114.61
Cash generated from Operations :	78.56	326.06	(295.98)
Direct Taxes Paid	193.21	200.63	104.14
Net Cash flow from/(used in) Operating Activities [A]	(114.65)	125.43	(400.12)
B. Cash Flow from Investing Activities			
(Purchase)/Sale of property, plant and equipment including CWIP	(1,101.19)	(10.86)	(12.42)
(Increase)/decrease in Long term Loans & Advances	-	-	-
Movement in Investments	(14.63)	(0.61)	(94.46)
Interest Received	12.08	29.27	39.52
Net Cash flow from/(used in) Investing Activities [B]	(1,103.74)	17.80	(67.36)
C. Cash Flow from Financing Activities			
Proceeds from/ (repayment of) Long term borrowings	368.66	(39.34)	(125.46)
Increase/(decrease) in short term borrowings	346.87	0.12	231.56
Increase/(decrease) in Share capital	4,612.21	-	206.84
Interest Paid	(30.87)	(2.77)	(10.20)
Net Cash flow from/(used) in Financing Activities [C]	5,296.87	(41.99)	302.75
Net Increase/Decrease in Cash & Cash Equivalents [A+B+C]	4,078.48	101.23	(164.91)
Cash & Cash equivalents at the beginning of the year	457.86	622.60	622.59
Cash & Cash equivalents at the end of the year	4,536.34	723.83	457.68
Components of Cash and Cash Equivalents	4,536.34	723.34	457.68

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

For OPTIVALE TEK CONSULTING LIMITED

Ashish Kumar
Managing Director and Chairman
DIN No:- 03511258

Place: New Delhi
Date: 13.11.2025

Notes to Financial Results

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at the respective meetings held on 13th Nov 2025
2. The Equity shares of the Company are listed on SME Stock Exchange
3. The Company has been listed on SME platform on 10th September 2025. The Company has issued 61,69,000 shares for Rs. 84 (Face value of Rs. 10 and Premium of Rs. 74). For the issue, the Company has received an amount of Rs. 51,82,46,400 on 30th September 2025.
4. The Company has acquired trade licence for manufacturing of drone equipment including related Computer Software, Production Process and other marketing related information in consideration of Rs. 11 Crores during the period under review.
5. The Company has given an advance of Rs. 3.53 Crores for supply of IT assets during the period under review against which material has not been received.
6. Total unbilled revenue for the period under review is Rs. 19.93 Crores.
7. The Figures for the corresponding Previous Year/ Half Year have been regrouped and reclassified wherever necessary

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

For OPTIVALUE TEK CONSULTING LIMITED

Ashish Kumar

Managing Director

Ashish Kumar
Managing Director and Chairperson
DIN No:- 03511258

Place: New Delhi

Date: 13.11.2025