



Ref. No. - OIL/CO/SE/2024-25/94

February 11, 2025

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

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

**Scrip Code: 530135**

**Symbol: OPTIEMUS**

**Sub: Integrated Filing of Financials for the Quarter and Nine Months ended 31<sup>st</sup> December, 2024**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31<sup>st</sup> December, 2024, please find enclosed herewith the Integrated Filing (Financial Results) for the quarter and nine months ended 31<sup>st</sup> December, 2024.

Kindly take the same on your records.

Thanking You,

Yours truly,  
**For Optiemus Infracom Limited**

\_\_\_\_\_  
**Vikas Chandra**  
**Company Secretary & Compliance Officer**

**Encl.: As Above**

**OPTIEMUS INFRACOM LIMITED**

CIN : L64200DL1993PLC054086

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

P.: 011-29840906-907 | Fax: 011-29840908 | [www.optiemus.com](http://www.optiemus.com)

## A. Financial Results



### Optiemus Infracom Limited

Registered Office: K -20, II<sup>nd</sup> Floor, Lajpat Nagar - II, New Delhi - 110024

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

CIN: L64200DL1993PLC054086

#### STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

*Figures in (₹ Lakhs) except EPS and Shares Data*

S.No.	Particulars	Standalone					
		Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
		3 Months	3 Months	3 Months	9 Months	9 Months	12 Months
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
<b>1</b>	<b>Income</b>						
	a) Revenue from Operations	14,525.06	10,155.49	15,436.89	37,107.63	43,038.44	64,442.53
	b) Other Income	103.79	161.41	371.72	563.56	1,032.97	2,336.32
	<b>Total Income (a+b)</b>	<b>14,628.85</b>	<b>10,316.90</b>	<b>15,808.61</b>	<b>37,671.19</b>	<b>44,071.41</b>	<b>66,778.85</b>
<b>2</b>	<b>Expenses</b>						
	a) Purchase of traded goods	13,027.99	8,988.20	14,660.25	33,775.52	41,120.11	57,131.38
	b) Changes in inventories of stock - in - trade	72.32	(41.45)	4.88	75.39	28.79	5.99
	c) Employee benefit expenses	115.07	116.60	137.56	377.18	394.75	555.78
	d) Finance cost	21.92	0.59	1.22	27.60	5.15	26.46
	e) Depreciation, amortization and impairment expense	4.95	6.19	3.48	17.31	7.87	10.74
	f) Other expenses	614.54	684.66	249.39	1,450.48	678.20	5,480.00
	<b>Total Expenses</b>	<b>13,856.79</b>	<b>9,754.79</b>	<b>15,056.78</b>	<b>35,723.48</b>	<b>42,234.86</b>	<b>63,210.35</b>
<b>3</b>	<b>Profit /(Loss) before exceptional item and tax (1-2)</b>	<b>772.06</b>	<b>562.11</b>	<b>751.81</b>	<b>1,947.71</b>	<b>1,836.55</b>	<b>3,568.50</b>
4	Exceptional (income)/expense		-				-
<b>5</b>	<b>Net profit before taxes (3-4)</b>	<b>772.06</b>	<b>562.11</b>	<b>751.81</b>	<b>1,947.71</b>	<b>1,836.55</b>	<b>3,568.50</b>
<b>6</b>	<b>Tax expense:</b>						
	a) Current Tax	(276.35)	(230.49)	(194.54)	(660.36)	(465.76)	(834.54)
	b) Adjustment of tax relating to earlier periods	-	-	(8.73)	-	(8.73)	(8.73)
	c) Deferred Tax	(0.79)	(4.13)	(0.30)	(5.40)	(7.07)	(221.93)
	<b>Total tax expenses</b>	<b>(277.14)</b>	<b>(234.62)</b>	<b>(203.56)</b>	<b>(665.76)</b>	<b>(481.57)</b>	<b>(1,065.20)</b>
<b>7</b>	<b>Net profit after tax (5-6)</b>	<b>494.92</b>	<b>327.49</b>	<b>548.25</b>	<b>1,281.95</b>	<b>1,354.99</b>	<b>2,503.30</b>
<b>8</b>	<b>Other comprehensive income / (expenses) net of taxes</b>						
	Items that will not be reclassified to Profit or Loss						
	- Remeasurement gain/(loss) of the defined benefit plan	(2.13)	5.88	(12.89)	5.44	(13.00)	(4.70)
<b>9</b>	<b>Total Comprehensive income for the period (7+8)</b>	<b>492.79</b>	<b>333.37</b>	<b>535.36</b>	<b>1,287.39</b>	<b>1,341.99</b>	<b>2,498.60</b>
10	Paid up Equity Share Capital (face value of ₹ 10/- each)	858,571,910	858,571,910	858,571,910	858,571,910	858,571,910	858,571,910
<b>11</b>	<b>Earnings per share(EPS) face value (of ₹ 10/- each)</b>						
	- Basic (INR)	<b>0.57</b>	<b>0.39</b>	<b>0.62</b>	<b>1.50</b>	<b>1.56</b>	<b>2.91</b>
	- Diluted (INR)	<b>0.57</b>	<b>0.39</b>	<b>0.62</b>	<b>1.50</b>	<b>1.56</b>	<b>2.91</b>

For Mukesh Raj & Co

Chartered Accountants

ICAI Firm Registration Number: 016693N

Monika Goel

Partner

Membership Number: 094072

Date: February 11, 2025

Place: Noida, Uttar Pradesh



By order of the Board of Directors

For Optiemus Infracom Limited



Ashok Gupta

Executive Chairman

DIN: 00277434

### OPTIEMUS INFRACOM LIMITED

CIN : L64200DL1993PLC054086

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

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

**Notes to the standalone financial results for the quarter and nine months ended December 31, 2024**

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 quarter and nine months ended December 31, 2024.
3. The company has received a claim revival notice pertaining to FY 2018-19 amounting to USD 6.49 million from one of its dormant vendor cum supplier, M/s BlackBerry Limited. The claim was filed before the High Court of Justice, Business and Property Courts of England and Whales on July 18, 2024.  
The company has contested this claim before the respective authorities and does not assume it either as a present obligation or assumes any probable outflow of resources at this juncture.
4. The figures for the last quarter results are the balancing figures between the unaudited figures in respect of the quarter and nine months ended on December 31, 2024 and published year to date figures up to the second quarter of the respective financial year.
5. The unaudited standalone financial results for the quarter ended December 31, 2024 of the company are available on the company's website "www.optiemus.com", Bombay Stock exchange's website "www.bseindia.com" and National Stock exchange's website "www.nseindia.com".
6. Previous period figures have been regrouped / reclassified where necessary, to confirm with the current period's presentation for the purpose of comparability.
7. The unaudited standalone financial results have been reviewed by the Audit Committee and were approved by the Board of Directors of the company at their meeting held on February 11, 2025.

**For Mukesh Raj & Co.**

*Chartered Accountants*

**ICAI Firm Registration Number: 016693N**



**Monika Goel**

Partner

Membership Number: 094072

Date: February 11, 2025

Place: Noida, Uttar Pradesh



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



**Ashok Gupta**

Executive Chairman

DIN: 00277434

**OPTIEMUS INFRACOM LIMITED**

CIN : L64200DL1993PLC054086

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

Corp : D-348, Sector -63, Noida, Distt. Gautam Budh Nagar, Uttar Pradesh 201307, India

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**LIMITED REVIEW REPORT**

**Limited Review Report on Quarterly Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
**The Board of Directors of  
Optimus Infracom Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Optimus Infracom Limited** ("the Company") for the quarter ended December 31, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other-accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information performed by Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standards and other accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Mukesh Raj & Co.**  
Chartered Accountants

ICAI Firm Registration Number: 016693N

  
**Monika Goel**  
Partner

ICAI Membership Number: 094072



UDIN: 25094072BMUIVV1290

Date: February 11, 2025

Place: Noida, Uttar Pradesh



**Optiemus Infracom Limited**

Registered Office: K -20, II<sup>nd</sup> Floor, Lajpat Nagar - II, New Delhi - 110024  
Corporate Office: D-348, Sector 63, Noida, Uttar Pradesh - 201307  
CIN: L64200DL1993PLC054086

**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024**

S.No.	Particulars	(Rupees in Lakhs unless otherwise stated)					
		Consolidated					
		Quarter Ended		Period Ended		Year Ended	
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
3 Months	3 Months	3 Months	9 Months	9 Months	12 Months		
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
<b>1</b>	<b>Income</b>						
1	(a) Revenue from operations	47,150.32	47,657.72	48,170.46	144,074.04	103,762.58	152,772.28
2	(b) Other Income	(19.23)	281.16	284.62	764.53	683.53	1,842.25
	<b>Total Income (a+b)</b>	<b>47,131.09</b>	<b>47,938.88</b>	<b>48,455.08</b>	<b>144,838.57</b>	<b>104,446.11</b>	<b>154,614.53</b>
<b>3</b>	<b>Expenses</b>						
	a) Cost of raw material consumed	17,470.32	26,597.03	29,146.50	84,394.01	47,857.09	68,693.66
	b) Purchase of traded goods	20,131.43	10,544.27	16,138.16	42,545.17	44,961.69	62,046.43
	c) Changes in inventories of finished goods, work in progress and stock - in - trade	2,960.15	4,400.79	(2,204.04)	(126.24)	(2,212.87)	(988.83)
	d) Employee benefit expenses	1,565.50	1,646.25	2,053.68	4,800.78	5,400.27	7,003.36
	e) Finance cost	826.56	782.72	170.72	2,285.59	504.21	795.52
	f) Depreciation, amortization and impairment expense	575.90	661.26	402.58	1,813.44	1,199.60	1,764.78
	g) Other expenses	1,640.03	1,578.10	749.18	3,930.16	2,790.60	8,147.59
	<b>Total Expenses</b>	<b>45,169.89</b>	<b>46,210.42</b>	<b>46,456.78</b>	<b>139,642.91</b>	<b>100,500.59</b>	<b>147,462.51</b>
<b>4</b>	<b>Profit/(Loss) before exceptional item and tax (1+2-3)</b>	<b>1,961.20</b>	<b>1,728.46</b>	<b>1,998.30</b>	<b>5,195.66</b>	<b>3,945.53</b>	<b>7,152.02</b>
5	Exceptional (income)/expense						
6	Share of profit/ (loss) of an associate and a joint venture	100.78	265.40	(88.00)	368.94	86.59	456.66
<b>7</b>	<b>Net profit before taxes (4+5+6)</b>	<b>2,061.98</b>	<b>1,993.86</b>	<b>1,910.30</b>	<b>5,564.60</b>	<b>4,032.12</b>	<b>7,608.68</b>
<b>8</b>	<b>Tax expense:</b>						
	a) Current Tax	(979.23)	(639.57)	(194.54)	(2,141.17)	(465.76)	(925.43)
	b) Adjustment of tax relating to earlier periods	-	-	(29.64)	-	(9.84)	(9.84)
	c) Deferred Tax	417.51	18.94	106.59	663.78	(284.78)	(997.45)
	<b>Total tax expenses</b>	<b>(561.72)</b>	<b>(620.63)</b>	<b>(117.59)</b>	<b>(1,477.39)</b>	<b>(760.38)</b>	<b>(1,932.72)</b>
<b>9</b>	<b>Net profit after tax (7-8)</b>	<b>1,500.26</b>	<b>1,373.23</b>	<b>1,792.71</b>	<b>4,087.21</b>	<b>3,271.73</b>	<b>5,675.96</b>
<b>10</b>	<b>Other comprehensive income / (expenses) net of taxes</b>						
	a) Items that will not be reclassified to Profit or Loss	8.10	5.02	(12.89)	11.54	(13.00)	7.65
	b) Income tax relating to items that will not be reclassified to profit or loss	(2.57)	(2.89)	-	(1.53)	-	(3.11)
<b>11</b>	<b>Total Comprehensive income for the period (9+10)</b>	<b>1,505.79</b>	<b>1,375.36</b>	<b>1,779.82</b>	<b>4,097.22</b>	<b>3,258.73</b>	<b>5,680.50</b>
<b>12</b>	<b>Total Comprehensive income attributable to</b>						
	- Owner of the company	1,515.49	1,385.38	1,751.04	4,117.83	3,261.26	5,704.82
	- Non - controlling interest	(9.70)	(10.02)	28.81	(20.61)	(2.53)	(24.32)
13	Paid up Equity Share Capital (face value of ₹ 10/- each)	858,571,910	858,571,910	858,571,910	858,571,910	858,571,910	858,571,910
<b>14</b>	<b>Earnings per share(EPS) face value (of ₹ 10/- each)</b>						
	- Basic (INR)	1.75	1.60	2.07	4.77	3.80	6.62
	- Diluted (INR)	1.75	1.60	2.07	4.77	3.80	6.62

**For Mukesh Raj & Co**

Chartered Accountants

ICAI Firm Registration Number: 016693N



**Monika Goel**

Partner

Membership Number: 094072

Date: February 11, 2025

Place: Noida, Uttar Pradesh



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




**Ashok Gupta**

Executive Chairman

DIN: 00277434

**OPTIEMUS INFRACOM LIMITED**

CIN : L64200DL1993PLC054086

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

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**Optiemus Infracom Limited**
**Registered Office:** K -20, II<sup>nd</sup> Floor, Lajpat Nagar - II, New Delhi - 110024

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

**CIN:** L64200DL1993PLC054086

**SEGMENT REVENUE, RESULTS, SEGMENT ASSETS AND LIABILITES AS PER CLAUSE 33 OF LISTING REGULATIONS:**

S.No.	Particulars	Consolidated					
		Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
		3 Months	3 Months	3 Months	9 Months	9 Months	12 Months
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
<b>1</b>	<b>Segment Revenue</b>						
	a) Trading & Distribution	14,701.63	10,845.92	17,220.86	37,974.62	44,548.19	67,308.07
	b) Manufacturing Business	33,504.25	38,483.34	32,443.57	110,603.77	60,708.35	106,910.44
	<b>Total</b>	<b>48,205.88</b>	<b>49,329.26</b>	<b>49,664.43</b>	<b>148,578.39</b>	<b>105,256.54</b>	<b>174,218.51</b>
	Less: Inter Segment Revenue	(1,055.56)	(1,671.54)	(1,493.97)	(4,504.35)	(1,493.96)	(21,446.23)
	<b>Net sales / income from operations</b>	<b>47,150.32</b>	<b>47,657.72</b>	<b>48,170.46</b>	<b>144,074.04</b>	<b>103,762.58</b>	<b>152,772.28</b>
<b>2</b>	<b>Segment Results</b>						
	Profit/(Loss) before tax, finance costs, other unallocable expenditure net off unallocable income						
	a) Trading & Distribution	866.90	245.17	406.72	1,432.21	836.53	1,279.53
	b) Manufacturing Business	1,940.07	1,984.87	1,477.70	5,284.51	2,929.68	4,825.75
	<b>Total</b>	<b>2,806.97</b>	<b>2,230.04</b>	<b>1,884.42</b>	<b>6,716.72</b>	<b>3,766.21</b>	<b>6,105.28</b>
	Less:						
	a) Finance cost	826.57	782.72	170.72	2,285.59	504.21	795.52
	b) Other un-allocable expenditure net off un - allocable income & other comprehensive income	(81.56)	(546.56)	(196.62)	(1,133.47)	(770.11)	(2,298.92)
	<b>Total profit before tax</b>	<b>2,061.96</b>	<b>1,993.88</b>	<b>1,910.30</b>	<b>5,564.60</b>	<b>4,032.12</b>	<b>7,608.68</b>

  

S.No.	Segment Assets	Consolidated					
		Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
		3 Months	3 Months	3 Months	9 Months	9 Months	12 Months
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
	a) Trading & Distribution	50,064.08	45,541.14	36,677.79	50,064.08	36,677.79	56,278.12
	b) Manufacturing Business	107,652.76	121,280.51	87,526.05	107,652.76	87,526.05	113,163.82
	Less: Inter Segment	(24,351.61)	(26,117.26)	(2,128.93)	(24,351.61)	(2,128.93)	(34,671.52)
	Other unallocated assets	-	-	-	-	-	-
	<b>Total Segment Assets</b>	<b>133,365.23</b>	<b>140,704.39</b>	<b>122,074.91</b>	<b>133,365.23</b>	<b>122,074.91</b>	<b>134,770.42</b>

  

S.No.	Segment Liabilities	Consolidated					
		Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
		3 Months	3 Months	3 Months	9 Months	9 Months	12 Months
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
	a) Trading & Distribution	6,216.01	2,178.86	14,415.47	6,216.01	14,415.47	13,695.45
	b) Manufacturing Business	83,983.20	98,533.16	85,398.80	83,983.20	85,398.80	110,127.96
	Less: Inter Segment	(3,603.00)	(5,258.17)	(17,960.01)	(3,603.00)	(17,960.01)	(31,700.47)
	Other unallocated liabilities	-	-	-	-	-	-
	<b>Total Segment Liabilities</b>	<b>86,596.21</b>	<b>95,453.85</b>	<b>81,854.26</b>	<b>86,596.21</b>	<b>81,854.26</b>	<b>92,122.94</b>

**For Mukesh Raj & Co**

Chartered Accountants

ICAI Firm Registration Number: 016693N

**Monika Goel**

Partner

Membership Number: 094172

Date: February 11, 2025

Place: Noida, Uttar Pradesh



By order of the Board of Directors

For Optiemus Infracom Limited

**Ashok Gupta**

Executive Chairman

DIN: 00277434


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**Notes to the consolidated financial results for the quarter and nine months ended December 31, 2024**

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 Business and Manufacturing Business.
3. The figures for the last quarter results are the balancing figures between the unaudited figures in respect of the quarter and nine months ended on December 31, 2024 and published year to date figures up to the second quarter of the respective financial year.
4. The Holding Company (Optiemus Infracom Limited) has received a claim revival notice pertaining to FY 2018-19 amounting to USD 64,93,504 from one of its dormant vendor cum supplier, M/s BlackBerry Limited. The claim was filed before the High Court of Justice, Business and Property Courts of England and Whales on July 18, 2024. Optiemus Infracom Limited has contested this claim before the respective authorities and does not assume it either as a present obligation or assumes any probable outflow of resources at this juncture.
5. The unaudited consolidated financial results for the quarter ended December 31, 2024 of the company are available on the company's website "www.optiemus.com", Bombay Stock exchange's website "www.bseindia.com" and National Stock exchange's website "www.nseindia.com".
6. Previous period figures have been regrouped / reclassified where necessary, to confirm with the current period's presentation for the purpose of comparability.
7. The unaudited consolidated financial results have been reviewed by the Audit Committee and were approved by the Board of Directors of the company at their meeting held on February 11, 2025.

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



**Monika Goel**  
Partner  
Membership Number: 094072  
Date: February 11, 2025  
Place: Noida, Uttar Pradesh



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



**Ashok Gupta**  
Executive Chairman  
DIN: 00277434

**OPTIEMUS INFRACOM LIMITED**

CIN : L64200DL1993PLC054086

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

Corp : D-348, Sector -63, Noida, Distt. Gautam Budh Nagar, Uttar Pradesh 201307, India

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



**LIMITED REVIEW REPORT**

**Limited Review Report on Quarterly Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To**  
**The Board of Directors**  
**Optimus Infracom Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Optimus Infracom Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associate for quarter ended December 31, 2024 being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our audit in accordance with Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.  
  
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of the following subsidiaries/Associates:
  - a. Fine MS Electronics Private Limited
  - b. Optimus Electronics Limited
  - c. Troosol Enterprises Private Limited
  - d. Optimus Infracom (Singapore) Pte. Limited
  - e. Win Technology
  - f. GDN Enterprises Private Limited
  - g. Teleecare Network India Private Limited
  - h. Bharat Innovative Glass Technologies Pvt. Ltd.





- i. Optiemus Telecommunication Private Limited
- j. Optiemus Unmanned Systems Private Limited

5. We did not review the financial results of nine\* subsidiaries included in the consolidated unaudited financial results, whose financial results reflect total revenues of ₹ 33,680.83 Lakhs and ₹ 1,11,470.77 Lakhs, total net profit after tax of ₹ 904.55 Lakhs and ₹ 2,436.34 Lakhs and total comprehensive income of ₹ 912.20 Lakhs and ₹ 2,440.90 Lakhs, for the quarter and nine months ended 31st December, 2024 respectively, as considered in the consolidated unaudited financial results. They also include unaudited interim financial information and other unaudited financial information of an associate which reflect Group's share of net profit after tax of ₹ 100.78 Lakhs and ₹ 368.94 Lakhs for the quarter and nine months ended December 31, 2024 respectively. These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

*\*M/s Bharat Innovative Glass Technologies Private Limited, a non-material subsidiary has not been reviewed by their respective auditors and we have relied on the management financials for the same.*

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Mukesh Raj & Co.**

*Chartered Accountants*

**ICAI Firm Registration Number: 016693N**



**Monika Goel**  
**Partner**

**ICAI Membership Number: 094072**

**UDIN: 25094072 BMUUVU9904**

**Date: February 11, 2025**

**Place: Noida, Uttar Pradesh**





**B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable.**

**C. OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: Not Applicable**

**D. DISCLOSURE OF RELATED PARTY TRANSACTIONS – Not Applicable for the quarter ended 31<sup>st</sup> December, 2024.**

**E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (STANDALONE AND CONSOLIDATED SEPARATELY)– Not Applicable for the quarter ended 31<sup>st</sup> December, 2024.**

**OPTIEMUS INFRACOM LIMITED**

CIN : L64200DL1993PLC054086

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