

Ref. No. - OIL/CO/SE/2024-25/67

November 13, 2024

Listing Department
BSE Limited,
Floor 25, P J Towers,
Dalal Street,
Mumbai- 400 001
Scrip Code: 530135

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

Sub: Submission of Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30.09.2024

Dear Sir(s),

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today i.e. 13th November, 2024 has, inter-alia, considered & approved the Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended 30th September, 2024.

A copy of the Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended 30th September, 2024 along with Limited Review Report thereon is enclosed herewith.

The meeting of the Board of Directors commenced at 01:00 P.M. and concluded at 05:00 P.M.

Kindly take the same on your records.

Thanking You,

Yours truly,

For Optiemus Infracom Limited



Vikas Chandra
Company Secretary & Compliance Officer

Enclosures: 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

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

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

CIN: L64200DL1993PLC054086

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024
Figures in (₹ Lakhs) except EPS and Shares Data

S.No.	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
		3 Months (Unaudited)	3 Months (Unaudited)	3 Months (Unaudited)	6 Months (Unaudited)	6 Months (Unaudited)	12 Months (Audited)
1	Income						
	a) Revenue from Operations	10,155.49	12,427.08	13,110.07	22,582.57	27,601.56	64,442.53
	b) Other Income	161.41	298.36	653.77	459.77	661.25	2,336.32
	Total Income (a+b)	10,316.90	12,725.44	13,763.84	23,042.34	28,262.81	66,778.85
2	Expenses						
	a) Purchase of traded goods	8,988.20	11,759.33	12,786.46	20,747.53	26,459.85	57,131.38
	b) Changes in inventories of stock - in - trade	(41.45)	44.53	34.62	3.07	23.91	5.99
	c) Employee benefit expenses	116.60	145.51	136.35	262.11	257.18	555.78
	d) Finance cost	0.59	5.10	2.53	5.69	3.93	26.46
	e) Depreciation, amortization and impairment expense	6.19	6.17	2.24	12.36	4.39	10.74
	f) Other expenses	684.66	151.28	296.46	835.94	428.80	5,480.00
	Total Expenses	9,754.79	12,111.92	13,258.66	21,866.70	27,178.06	63,210.35
3	Profit/(Loss) before exceptional item and tax (1-2)	562.11	613.52	505.18	1,175.64	1,084.75	3,568.50
4	Exceptional (income)/expense	-	-	-	-	-	-
5	Net profit before taxes (3-4)	562.11	613.52	505.18	1,175.64	1,084.75	3,568.50
6	Tax expense:						
	a) Current Tax	(230.49)	(153.53)	(126.65)	(384.02)	(271.23)	(834.54)
	b) Adjustment of tax relating to earlier periods	-	-	-	-	-	(8.73)
	c) Deferred Tax	(4.13)	(0.49)	(5.74)	(4.62)	(6.78)	(221.93)
	Total tax expenses	(234.62)	(154.02)	(132.39)	(388.64)	(278.01)	(1,065.20)
7	Net profit after tax (5-6)	327.49	459.50	372.79	787.00	806.74	2,503.30
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	5.88	1.69	(0.58)	7.57	(0.11)	(4.70)
9	Total Comprehensive income for the period (7+8)	333.37	461.19	372.21	794.57	806.63	2,498.60
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
11	Earnings per share(EPS) face value (of ₹ 10/- each)						
	- Basic (INR)	0.39	0.54	0.43	0.93	0.94	2.91
	- Diluted (INR)	0.39	0.54	0.43	0.93	0.94	2.91

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



Monika Goel
Partner
Membership Number: 094072
Date: November 13, 2024
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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Corporate Identification Number: L64200DL1993PLC054086

UNAUDITED STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2024
(Figures in ₹ Lakhs)

Particulars	Standalone	
	As at	As at
	September 30, 2024	March 31, 2024
	(6 Months) (Unaudited)	(12 Months) (Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipment	15.11	24.94
(b) Investment property	14.05	14.04
(c) Right to use Assets	58.72	
(c) Financial assets		
(i) Investments	31,489.09	14,566.44
(ii) Other financial assets	383.63	382.53
(d) Other non - current assets	1.17	-
Total non - current assets (A)	31,961.77	14,987.95
Current assets		
(a) Inventories	85.45	88.52
(b) Financial assets		
(i) Trade receivables	6,604.62	19,264.95
(ii) Cash and cash equivalents	1,150.05	340.35
(iii) Bank balances other than (ii) above	17.86	17.87
(iv) Loans	4,243.31	15,392.96
(v) Other financial assets	265.51	5,045.05
(c) Current tax assets (net)	533.42	243.01
(d) Other current assets	68.99	173.27
Total current assets	12,969.21	40,565.98
Total assets	44,930.98	55,553.93
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	8,585.72	8,585.72
(b) Other equity	34,441.63	33,647.07
Total equity	43,027.35	42,232.79
Liabilities		
Non - current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	49.04	-
(a) Provisions	6.44	7.78
(b) Deferred tax liabilities (net)	264.15	259.53
Total non - current liabilities	319.63	267.31

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UNAUDITED STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2024

(Figures in ₹ Lakhs)

Particulars	Standalone	
	As at	As at
	September 30, 2024	March 31, 2024
	(6 Months) (Unaudited)	(12 Months) (Audited)
Current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	11.80	-
(ii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises; and	-	0.03
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	1,098.36	12,130.83
(iii) Other financial liabilities	48.85	70.15
(b) Other current liabilities	40.97	184.96
(c) Provisions	-	19.39
(d) Current tax liabilities (net)	384.02	648.47
Total current liabilities	1,584.00	13,053.83
Total equity & liabilities	44,930.98	55,553.93

For Mukesh Raj & Co

Chartered Accountants

ICAI Firm Registration Number: 016693N

Monika Goel

Partner

Membership Number: 094072

Date: November 13, 2024

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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UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

(Figures in ₹ Lakhs)

Particulars	Standalone	
	As at	As at
	September 30, 2024	September 30, 2023
	6 Months (Unaudited)	6 Months (Unaudited)
A. Cash flow from operating activities		
Profit before tax from		
Continuing operations	1,175.64	1,084.75
Adjustments to reconcile profit before tax to net cash flows from operating activities:		
Depreciation of property, plant and equipment	12.36	4.39
Interim Dividend	-	1,287.86
Provision for doubtful loans	337.28	-
Provision for doubtful debtors	6.84	3.40
Provision of Gratuity made	3.51	3.54
Investments written off	0.02	2.64
Finance costs (including fair value change in financial instruments)	5.69	3.93
Foreign exchange gain/ loss	(3.40)	(5.92)
Profit on sale of property, plant and equipment	(10.52)	(2.84)
Ind AS effect on rent income	(0.12)	-
Excess liabilities written back	(20.06)	(0.01)
Interest income	(420.42)	(650.39)
Fair value gain on financial instruments at fair value through profit or loss	(0.58)	(2.08)
Operating profit before working capital changes	1,086.24	1,729.27
Working capital adjustments:		
(Increase)/ Decrease in trade and other receivables and prepayments	12,756.71	8,131.12
(Increase)/Decrease in inventories	3.07	23.91
Increase in trade and other payables and provision	(11,190.99)	(6,060.45)
Cash generated from operations	2,655.03	3,823.85
Income tax paid	(938.88)	29.75
Net cash flow generated from operating activities (A)	1,716.15	3,853.60
Cash flows from investing activities		
Acquisition of property, plant and equipment and intangible assets	7.99	(9.13)
Proceeds from sale of property, plant and equipment	-	89.51
Right of Use Asset	(58.72)	-
Acquisition of investment in subsidiary including advances	(16,922.10)	-
Proceeds from fixed deposits with original maturities more than 3 months (net)	4,778.45	-2.87
Repayment of loans received / (loans given)	10,812.37	(2,107.71)
Interest received	420.42	65.32
Net cash flows generated from/(used in) investing activities (B)	(961.59)	(1,964.88)

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UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

(Figures in ₹ Lakhs)

Particulars	Standalone	
	As at	As at
	September 30, 2024	September 30, 2023
	6 Months (Unaudited)	6 Months (Unaudited)
Cash flows from financing activities		
Proceeds from / (repayment) of term loans	-	(1,287.86)
Lease Liability	60.83	-
Finance costs paid	(5.69)	(3.93)
Net cash flows generated from/(used in) financing activities (C)	55.14	(1,291.79)
Net (decrease)/increase in cash & cash equivalents [(A)+(B)+(C)]	809.70	596.93
Cash and cash equivalents at the beginning of the year	340.35	252.44
Cash and cash equivalents at the end of the year	1,150.05	849.37
Components of cash and cash equivalents		
Balances with banks in current accounts	1,149.60	848.78
Cash on hand	0.45	0.59
	1,150.05	849.37

For Mukesh Raj & Co

Chartered Accountants

ICAI Firm Registration Number: 016693N

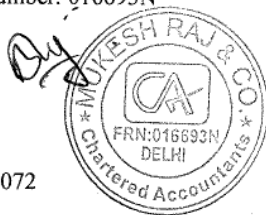
Monika Goel

Partner

Membership Number: 094072

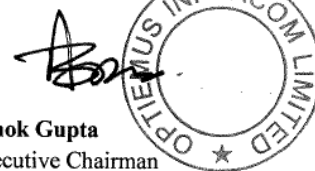
Date: November 13, 2024

Place: Noida, Uttar Pradesh



By order of the Board of Directors

For Optiemus Infracom Limited



Ashok Gupta

Executive Chairman

DIN: 00277434

OPTIEMUS INFRACOM LIMITED

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Notes to the standalone financial results for the quarter and half year ended September 30, 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 statements. Accordingly, the segment information is given in the consolidated financial results of Optiemus Infracom Limited and its subsidiaries for the quarter ended September 30, 2024.
3. The figures for the last quarter results are the balancing figures between the unaudited figures in respect of the quarter and half-year ended on September 30, 2024 and published year to date figures up to the first quarter of the respective financial year.
4. The unaudited standalone financial results for the quarter ended September 30, 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".
5. Previous period figures have been regrouped / reclassified where necessary, to confirm with the current period's presentation for the purpose of comparability.
6. The unaudited standalone financial results have been reviewed by the Audit Committee and were approved by the Board of Directors of the company at their meeting held on November 13, 2024.

For Mukesh Raj & Co.

Chartered Accountants

ICAI Firm Registration Number: 016693N



Monika Goel

Partner

Membership Number: 094072

Date: November 13, 2024

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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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
Optiemus Infracom Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Optiemus Infracom Limited** ("the Company") for the quarter ended September 30, 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: 24094072BKSPYJ3920
Date: November 13, 2024
Place: Noida, Uttar Pradesh

Optiemus Infracom Limited

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rupees in Lakhs unless otherwise stated)

S.No.	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
		3 Months (Unaudited)	3 Months (Unaudited)	3 Months (Unaudited)	6 Months (Unaudited)	6 Months (Unaudited)	12 Months (Audited)
1	Income						
2	(a) Revenue from operations	47,657.72	49,265.99	27,434.46	96,923.72	55,592.12	152,772.28
	(b) Other Income	281.16	502.60	283.12	783.76	398.90	1,842.25
	Total Income (a+b)	47,938.88	49,768.59	27,717.58	97,707.48	55,991.02	154,614.53
3	Expenses						
	a) Cost of raw material consumed	26,597.03	40,326.65	11,485.93	66,923.68	18,710.58	68,693.66
	b) Purchase of traded goods	10,544.27	11,869.47	12,895.15	22,413.74	28,823.53	62,046.43
	c) Changes in inventories of finished goods, work in progress and stock - in - trade	4,400.79	(7,487.18)	(1,746.91)	(3,086.39)	(8.82)	(988.83)
	d) Employee benefit expenses	1,646.25	1,589.03	1,995.69	3,235.28	3,346.59	7,003.36
	e) Finance cost	782.72	676.31	206.45	1,459.02	333.49	795.52
	f) Depreciation, amortization and impairment expense	661.26	576.28	407.67	1,237.54	797.02	1,764.78
	g) Other expenses	1,578.10	712.04	1,468.10	2,290.13	2,041.42	8,147.59
	Total Expenses	46,210.42	48,262.60	26,712.08	94,473.00	54,043.81	147,462.51
4	Profit /(Loss) before exceptional item and tax (1+2-3)	1,728.46	1,505.99	1,005.50	3,234.48	1,947.21	7,152.02
5	Exceptional (income)/expense	-	-	-	-	-	-
6	Share of profit/ (loss) of an associate and a joint venture	265.40	2.76	(80.66)	268.16	174.58	456.66
7	Net profit before taxes (4+5+6)	1,993.86	1,508.75	924.84	3,502.64	2,121.79	7,608.68
8	Tax expense:						
	a) Current Tax	(639.57)	(522.37)	(126.65)	(1,161.94)	(271.23)	(925.43)
	b) Adjustment of tax relating to earlier periods	-	-	39.59	-	19.79	(9.84)
	c) Deferred Tax	18.94	227.33	(298.05)	246.27	(391.36)	(997.45)
	Total tax expenses	(620.63)	(295.04)	(385.11)	(915.67)	(642.80)	(1,932.72)
9	Net profit after tax (7-8)	1,373.23	1,213.71	539.73	2,586.97	1,478.99	5,675.96
10	Other comprehensive income / (expenses) net of taxes						
	a) Items that will not be reclassified to Profit or Loss	5.02	(1.58)	(0.58)	3.44	(0.11)	7.65
	b) Income tax relating to items that will not be reclassified to profit or loss	(2.89)	3.93	-	1.04	-	(3.11)
11	Total Comprehensive income for the period (9+10)	1,375.36	1,216.06	539.15	2,591.45	1,478.88	5,680.50
12	Total Comprehensive income attributable to						
	- Owner of the company	1,385.38	1,216.95	537.63	2,602.36	1,510.22	5,704.82
	- Non - controlling interest	(10.02)	(0.89)	1.52	(10.91)	(31.34)	(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
14	Earnings per share(EPS) face value (of ₹ 10/- each)						
	- Basic (INR)	1.60	1.42	0.63	3.02	1.72	6.62
	- Diluted (INR)	1.60	1.42	0.63	3.02	1.72	6.62

For Mukesh Raj & Co

Chartered Accountants

ICAI Firm Registration Number: 016693N

Monika Goel

Partner

Membership Number: 094072

Date: November 13, 2024

Place: Noida, Uttar Pradesh



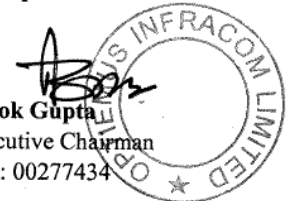
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For Optiemus Infracom Limited

Ashok Gupta

Executive Chairman

DIN: 00277434



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(Figures in ₹ Lakhs)

Particulars	Consolidated	
	As at	As at
	September 30, 2024	March 31, 2024
	(6 Months)	(12 Months)
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	17,189.99	13,913.87
(b) Right of Use Assets	6,212.40	5,680.90
(c) Capital Work-in-Progress	507.07	260.34
(d) Investment Property	14.05	14.05
(e) Goodwill	5,753.23	5,753.23
(f) Other Intangible assets	3.64	5.18
(g) Financial Assets		
(i) Investments	6,093.95	5,825.23
(ii) Loans	52.15	52.15
(iii) Others	3,664.74	852.14
(h) Deferred tax assets	244.39	20.15
(i) Other non - current assets	406.58	386.52
Total Non - current assets	40,142.19	32,763.76
Current assets		
(a) Inventories	25,759.73	33,693.33
(b) Financial Assets		
(i) Trade receivables	48,199.41	48,540.14
(ii) Cash and cash equivalents	6,070.07	2,923.99
(iii) Bank balances other than (ii) above	130.76	81.32
(iv) Loans	356.14	693.42
(v) Others	154.57	4,793.02
(c) Current tax assets	952.77	437.72
(d) Other current assets	18,938.75	10,843.72
Total Current assets	100,562.20	102,006.66
Total Assets	140,704.39	134,770.42
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	8,585.72	8,585.72
(b) Other Equity	36,664.82	34,061.76
Total Equity	45,250.54	42,647.48


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UNAUDITED CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER 30, 2024
(Figures in ₹ Lakhs)

Particulars	Consolidated	
	As at	As at
	September 30, 2024	March 31, 2024
	(6 Months) (Unaudited)	(12 Months) (Audited)
Non - Controlling Interest	1,209.77	(24.32)
Liabilities		
Non - current liabilities		
(a) Financial Liabilities		
(i) Borrowings	7,794.11	1,973.09
(ia) Lease Liabilities	6,106.46	4,746.20
(ii) Other financial liabilities (other than those specified in item (i))	414.84	388.73
(b) Provisions	69.33	42.70
(c) Deferred tax liabilities	264.15	287.23
Total Non - current liabilities	15,858.66	7,413.63
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	10,075.55	8,897.80
(ia) Lease Liabilities	539.77	768.70
(ii) Trade Payables		
(a) total outstanding dues of micro enterprises and small enterprises; and	825.49	582.83
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	64,484.50	69,912.72
(iii) Other financial liabilities	439.46	1,317.53
(b) Other current liabilities	1,512.78	2,440.12
(c) Provisions	464.81	50.25
(d) Current tax liabilities	1,252.83	739.36
Total Current liabilities	79,595.19	84,709.31
Total Liabilities	140,704.39	134,770.42

For Mukesh Raj & Co
Chartered Accountants

ICAI Firm Registration Number: 016693N

Monika Goel

Partner

Membership Number: 094072

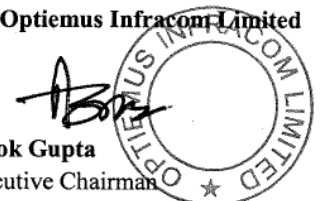
Date: November 13, 2024
Place: Noida, Uttar Pradesh


By order of the Board of Directors

For Optiemus Infracom Limited
Ashok Gupta

Executive Chairman

DIN: 00277434


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UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

Particulars	Consolidated		
	As at	As at	As at
	September 30, 2024	September 30, 2023	March 31, 2021
	6 Months (Unaudited)	6 Months (Unaudited)	12 Months (Audited)
A. Cash flow from operating activities			
Profit before tax from			
Continuing operations	3,502.64	2,121.79	2,577
Adjustments to reconcile profit before tax to net cash flows from operating activities:			
Depreciation and amortization expense	840.71	439.17	5
Depreciation of Right of Use Asset	395.31	356.50	-
Amortisation of Intangible Assets	1.53	1.35	-
Interim Dividend	-	1,287.86	-
Prior Period Adjustments	-	13.26	-
Bad debts and advances written off	66.70	10.27	1,734
Provision for doubtful debtors	-	3.40	-
Provision of Gratuity made	18.92	18.83	-
Share in profit of associate	(268.16)	(174.58)	4
Provision for diminution in value of investments or Investments written off	-	2.64	-
Finance costs (including fair value change in financial instruments)	1,459.02	982.08	-
IndAS effect on rent income	-	(5.25)	-
Foreign exchange gain	351.10	(290.65)	-
Loss/(Profit) from sale of property, plant and equipment	(22.25)	(2.84)	-
Excess liabilities written back	-	(0.01)	-
Interest income	465.36	(672.74)	-
Unbilled Revenue	58.00	(188.07)	-
Rental Income	-	(22.14)	-
Exchange differences in translating the financial statements of foreign subsidiaries	5.20	-	-
Fair value gain on financial instruments at fair value through profit or loss	-	(2.08)	-
Operating profit before working capital changes	6,874.08	3,878.79	802
Working capital adjustments:			
(Increase)/ Decrease in trade and other receivables and prepayments	(6,013.34)	(5,168.95)	(8,172)
(Increase)/Decrease in inventories	7,933.60	(4,789.62)	285
Increase in trade and other payables and provision	(6,953.55)	8,263.59	12,440
Cash generated from operations	1,840.79	2,183.81	5,355
Income tax paid	(1,164.58)	29.75	(39)
Net cash flow generated from operating activities (A)	676.21	2,213.56	5,317
Cash flows from investing activities			
Proceeds from sale of property, plant and equipment	287.40	89.51	-
Purchase of fixed assets including CWIP and capital advances	(4,628.73)	(630.64)	-
Acquisition of goodwill in subsidiaries	-	7.40	-
Right to use assets	(926.81)	356.50	(6,379)
Acquisition of non controlling interest shares	1,245.00	2.60	-
Proceeds from fixed deposits with original maturities more than 3 months (net)	(50.00)	(2.87)	-
Repayment of loans received / (loans given)	337.29	(2,111.53)	0
Rental income	-	22.14	-
Interest received	(465.36)	70.45	1,638
Net cash flows generated from/(used in) investing activities (B)	(4,201.21)	(2,196.44)	-4,706


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UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

Particulars	Consolidated		
	As at	As at	As at
	September 30, 2024	September 30, 2023	March 31, 2021
	6 Months (Unaudited)	6 Months (Unaudited)	12 Months (Audited)
Cash flows from financing activities			
Proceeds from long - term borrowings (net)	5,821.02	1,479.91	(175)
Interim Dividend paid	-	(1,287.86)	
Lease Liability	1,131.33	(399.45)	(1,083)
Proceeds from short-term borrowings (net)	1,177.75	818.89	
Finance costs paid	(1,459.02)	(982.08)	(350)
Net cash flows generated from/(used in) financing activities (C)	6,671.08	(370.59)	(1,608)
Net (decrease)/increase in cash & cash equivalents [(A)+(B)+(C)]	3,146.08	(353.47)	-997
Cash and cash equivalents at the beginning of the period	2,923.99	1,422.99	1,594
Cash and cash equivalents at the end of the period	6,070.07	1,069.52	597
Components of cash and cash equivalents			
Balances with banks in current accounts	6,061.01	1,068.31	597
Cash on hand	9.06	1.21	0
	6,070.07	1,069.52	597

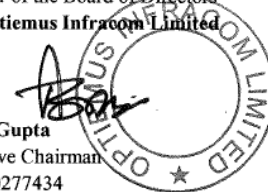
For Mukesh Raj & Co
 Chartered Accountants
 ICAI Firm Registration Number: 016693N

Monika Goel
 Partner
 Membership Number: 094072
 Date: November 13, 2024
 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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CIN: L64200DL1993PLC054086

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

S.No.	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
		3 Months	3 Months	3 Months	6 Months	6 Months	12 Months
			(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Segment Revenue						
	a) Trading & Distribution	10,845.92	12,427.07	10,725.66	23,272.99	27,610.46	67,308.07
	b) Manufacturing Business	38,483.34	38,616.17	16,991.93	77,099.52	28,380.56	106,910.44
	Total	49,329.26	51,043.24	27,717.59	100,372.51	55,991.02	174,218.51
	Less: Inter Segment Revenue	(1,671.54)	(1,777.25)	-	(3,448.79)	-	(21,446.23)
	Net sales / income from operations	47,657.72	49,265.99	27,717.59	96,923.72	55,991.02	152,772.28
2	Segment Results						
	Profit/(Loss) before tax, finance costs, other unallocable expenditure net off unallocable income						
	a) Trading & Distribution	245.17	320.14	(165.07)	565.31	434.56	1,279.53
	b) Manufacturing Business	1,984.87	1,359.56	1,377.04	3,344.44	1,846.15	4,825.75
	Total	2,230.04	1,679.70	1,211.97	3,909.75	2,280.71	6,105.28
	Less:						
	a) Finance cost	782.72	676.31	206.45	1,459.02	333.49	795.52
	b) Other un-allocable expenditure net off un- allocable income & other comprehensive income	(546.56)	(505.36)	80.64	(1,051.91)	(174.59)	(2,298.92)
	Total profit before tax	1,993.88	1,508.75	924.88	3,502.64	2,121.81	7,608.68

S.No.	Segment Assets	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
		3 Months	3 Months	3 Months	6 Months	6 Months	12 Months
			(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
	a) Trading & Distribution	45,541.14	50,804.90	53,091.51	45,541.14	53,091.51	56,278.12
	b) Manufacturing Business	121,280.51	111,781.92	63,286.85	121,280.51	63,286.85	113,163.82
	Less: Inter Segment	(26,117.26)	(23,303.29)	(16,883.85)	(26,117.26)	(16,883.85)	(34,671.52)
	Other unallocated assets	-	-	-	-	-	-
	Total Segment Assets	140,704.39	139,283.53	99,494.51	140,704.39	99,494.51	134,770.42

S.No.	Segment Liabilities	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
		3 Months	3 Months	3 Months	6 Months	6 Months	12 Months
			(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
	a) Trading & Distribution	2,178.86	3,616.28	12,503.35	2,178.86	12,503.35	13,695.45
	b) Manufacturing Business	98,533.16	107,988.49	49,320.86	98,533.16	49,320.86	110,127.96
	Less: Inter Segment	(5,258.17)	(16,185.87)	(910.20)	(5,258.17)	(910.20)	(31,700.47)
	Other unallocated liabilities	-	-	-	-	-	-
	Total Segment Liabilities	95,453.85	95,418.90	60,914.01	95,453.85	60,914.01	92,122.94

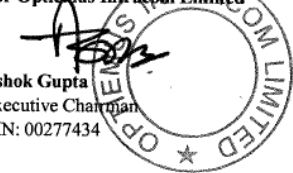
For Mukesh Raj & Co
Chartered Accountants
ICAI Firm Registration Number: 016693N

Monika Goel
Partner
Membership Number: 094072
Date:
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 half-year ended September 30, 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 half-year ended on September 30, 2024 and published year to date figures up to the first quarter of the respective financial year.
4. The unaudited consolidated financial results for the quarter ended September 30, 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".
5. Previous period figures have been regrouped / reclassified where necessary, to confirm with the current period's presentation for the purpose of comparability.
6. The unaudited consolidated financial results have been reviewed by the Audit Committee and were approved by the Board of Directors of the company at their meeting held on November 13, 2024.

For Mukesh Raj & Co.

Chartered Accountants

ICAI Firm Registration Number: 016693N



Monika Goel

Partner

Membership Number: 094072

Date: November 13, 2024

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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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

Optiemus Infracom Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Optiemus Infracom Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associate for quarter ended September 30, 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. We did not review the interim financial information of 9 (Nine) subsidiaries included in the unaudited consolidated financial results, included in the statement, whose interim financial information reflect total revenue of ₹ 77,789.94 Lakhs for the quarter and half year ended September 30, 2024 and of 1 (One) associate company, whose unaudited consolidated financial results reflect total profit of ₹ 580.19 Lakhs out of which ₹ 268.16 Lakhs is included in unaudited consolidated financial results for the period then ended. These interim financial information have been reviewed* by other auditors whose report(s) have been furnished to us, and our opinion on the quarterly financial results, to the extent they have been derived from such financial results is based solely on the report of such 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.*

5. The Statement includes the results of the following subsidiaries/Associates:
- Fine MS Electronics Private Limited
 - Optiemus Electronics Limited
 - Troosol Enterprises Private Limited
 - Optiemus Infracom (Singapore) Pte. Limited
 - Win Technology
 - GDN Enterprises Private Limited
 - Teleecare Network India Private Limited
 - Bharat Innovative Glass Technologies Pvt. Ltd.
 - Optiemus Telecommunication Private Limited
 - Optiemus Unmanned Systems Private Limited
6. The accompanying Statement includes the financial results of subsidiaries which reflect total revenue of ₹ **77,789.94 Lakhs**, total net profit of ₹ **1,531.79 Lakhs** and total comprehensive profit of ₹ **1,528.69 Lakhs** for the quarter and half year ended September 30, 2024, as considered in the consolidated unaudited financial results. They also include financial results of an associate which reflect total net profit of ₹ **265.40 Lakhs** for the quarter ended September 30, 2024. These financial results are unaudited and have been furnished to us by the Management and our conclusion on the consolidated unaudited financial results, in so far as it relates to the amounts and disclosures included in these respects are solely on such unaudited financial results. Our conclusion on the statement is not modified in respect of our reliance on the interim financial information certified by the management of the parent.
7. Based on our review conducted and procedures performed as stated in paragraph 4 above and based on the consideration referred to in paragraph 6 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: 24094072BKSPYI7451

Date: November 13, 2024

Place: Noida, Uttar Pradesh

