

Ref. No. - OIL/CO/SE/2024-25/37

August 13, 2024

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: Outcome of Board Meeting held on 13th August, 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 August, 2024 has, inter-alia, considered & approved the following matters:

1. The Unaudited Standalone and Consolidated Financial Results for the quarter ended 30th June, 2024. A copy of the same along with Limited Review Report thereon is enclosed herewith as **Annexure-A**;
2. Preferential Issue of up to 75,00,000 (Seventy Five Lakh) Fully Convertible Warrants ("Warrants") to certain persons/entities belonging to "Promoter & Promoter Group" and "Non-promoter" category, at such price as may be determined by the Board / Committee of Directors in accordance with the provisions of Chapter V of Securities & Exchange Board of India (Issue of Capital & Disclosure) Regulations, 2015 ("SEBI ICDR Regulations"), as amended and applicable provisions of Companies Act, 2013 and rules made thereunder, for cash, to be convertible at the option of the warrant holder(s) in one or more tranches, within 18 (eighteen) months from the date of allotment into equivalent number of fully paid-up equity shares of face value of Rs. 10/- each, subject to shareholders' approval and applicable regulatory authorities.

The requisite information(s)/disclosure(s) in this regard will be submitted to the Stock Exchange upon finalization of the terms of issue.

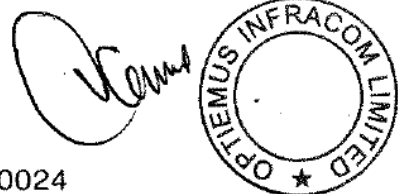
3. Approval for making investment in 25,81,000 equity shares, having face value of Rs. 10/- each, at a price of Rs. 310/- each (including premium of Rs. 300/-) of Optiemus Electronics Limited, Wholly Owned Subsidiary, under right issue.
4. Approval for making investment in 15,60,000 equity shares, having face value of Rs. 10/- each, at a price of Rs. 385/- each (including premium of Rs. 375/-) of GDN Enterprises Private Limited, Wholly Owned Subsidiary, under right issue.

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





The requisite information required under regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023 in respect of abovementioned Item No. 2 to 4 is given under enclosed Annexure-B, Annexure-C and Annexure-D.

The meeting of the Board of Directors commenced at 02:00 P.M. and concluded at 05:10 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

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
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STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(INR in Lakhs except EPS & Shares Data)


S.No.	Particulars	Standalone			
		Quarter Ended		Year Ended	
		June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
		3 Months (Unaudited)	3 Months (Audited)	3 Months (Unaudited)	12 Months (Audited)
1	Revenue from operations				
	a) Income from operations	12,427.08	21,404.09	14,491.49	64,442.53
	b) Other income	298.36	1,303.35	7.48	2,336.32
	Total Income (a+b)	12,725.44	22,707.44	14,498.97	66,778.85
2	Expenses				
	a) Purchase of traded goods	11,759.33	16,011.27	13,673.40	57,131.38
	b) Changes in inventories of stock - in - trade	44.53	(22.80)	(10.71)	5.99
	c) Employee benefit expenses	145.51	161.03	120.83	555.78
	d) Finance cost	5.10	21.31	1.40	26.46
	e) Depreciation, amortization and impairment expense	6.17	2.87	2.15	10.74
	f) Other expenses	151.28	4,801.80	132.35	5,480.00
	Total Expenses	12,111.92	20,975.48	13,919.42	63,210.35
3	Profit /(Loss) before exceptional item and tax (1-2)	613.52	1,731.96	579.55	3,568.50
4	Exceptional (income)/expense	-	-	-	-
5	Net profit before taxes (3-4)	613.52	1,731.96	579.55	3,568.50
6	Tax expense:				
	a) Current tax	(153.53)	368.78	(144.57)	834.54
	b) Current tax adjustments related to earlier years	-	-	-	8.73
	c) Deferred tax	(0.49)	214.86	(1.04)	221.93
	Total tax expenses	(154.02)	583.64	(145.61)	1,065.20
7	Net profit after tax (5-6)	459.50	1,148.32	433.94	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	1.69	8.30	0.47	(4.70)
9	Total Comprehensive income for the period (7+8)	461.19	1,156.62	434.41	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
11	Earnings per share(EPS) face value (of ₹ 10/- each)				
	- Basic (INR)	0.54	1.35	0.51	2.91
	- Diluted (INR)	0.54	1.35	0.50	2.91

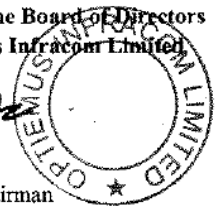
For Mukesh Raj & Co
Chartered Accountants
ICAI Firm Registration Number: 016693N


Monika Goel
Partner
Membership Number: 094072
Date: August 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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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

Notes to the standalone financial results for the quarter ended June 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 June 30, 2024.
3. The figures for the last quarter results are the balancing figures between the unaudited figures in respect of the quarter ended on June 30, 2024 and published year to date figures up to the first quarter of the respective financial year.
4. The audited standalone financial results for the quarter ended June 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 August 13, 2024.

For Mukesh Raj & Co.

Chartered Accountants

ICAI Firm Registration Number: 016693N



Monika Goel

Partner

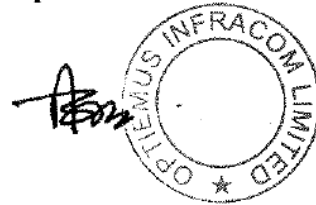
Membership Number: 094072

Date: August 13, 2023

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 June 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: 24094072 BKS PY6655



Date: August 13, 2024

Place: Noida, Uttar Pradesh

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(INR in Lakhs except EPS & Shares Data)

S.No.	Particulars	Consolidated			
		Quarter Ended			Year Ended
		June 30, 2024 3 Months (Unaudited)	March 31, 2024 3 Months (Audited)	June 30, 2023 3 Months (Unaudited)	March 31, 2024 12 Months (Audited)
1	Revenue from operations				
	a) Income from operations	49,265.99	49,009.70	28,157.65	152,772.28
	b) Other income	502.60	1,158.22	115.78	1,842.25
	Total Income	49,768.59	50,168.42	28,273.43	154,614.53
2	Expenses				
	a) Cost of raw material consumed	40,326.65	20,836.57	7,224.66	68,693.66
	b) Purchase of traded goods	11,869.47	17,084.74	15,928.38	62,046.43
	c) Changes in inventories of stock - in - trade	(7,487.18)	1,224.04	1,738.09	(988.83)
	d) Employee benefit expenses	1,589.03	1,603.09	1,350.90	7,003.36
	e) Finance cost	676.31	291.31	127.04	795.52
	f) Depreciation, amortization and impairment expense	576.28	563.18	389.35	1,764.78
	g) Other expenses	712.04	5,356.99	573.32	8,147.59
	Total Expenses	48,262.60	46,961.92	27,331.74	147,462.51
3	Profit (Loss) before exceptional item and tax (1-2)	1,505.99	3,206.50	941.69	7,152.02
4	Exceptional (income)/expense	-	-	-	-
	Adjustment for prior period expenses	-	-	-	-
5	Profit (Loss) after exceptional item and before tax	1,505.99	3,206.50	941.69	7,152.02
6	Share of profit/ loss of an associate and a joint venture	2.76	370.07	255.25	456.66
7	Net profit before taxes (5+6)	1,508.75	3,576.56	1,196.94	7,608.68
8	Tax expense:				
	a) Current tax	(522.37)	(459.67)	(144.57)	(925.43)
	b) Adjustment of tax relating to earlier periods	-	-	(19.79)	(9.84)
	c) Deferred tax	227.33	(712.67)	(93.32)	(997.45)
	Total tax expenses	(295.04)	(1,172.34)	(257.68)	(1,932.72)
9	Net profit after tax (7+8)	1,213.71	2,404.23	939.26	5,675.96
10	Other comprehensive income / (expenses) net of taxes				
	Items that will not be reclassified to Profit or Loss				
	- Remeasurement gain/(loss) of the defined benefit plan	(1.58)	20.65	0.47	7.65
	- Income tax relating to items that will not be reclassified to profit or loss	3.93	(3.11)	-	(3.11)
11	Total Comprehensive income for the period (9+10)	1,216.06	2,421.77	939.73	5,680.50
12	Total Comprehensive income attributable to				
	- Owner of the company	1,216.95	2,443.56	972.59	5,704.82
	- Non - controlling interest	(0.89)	(21.79)	(32.86)	(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
14	Earnings per share(EPS) face value (of ₹ 10/- each)				
	- Basic (INR)	1.42	2.82	1.09	6.62
	- Diluted (INR)	1.42	2.82	1.08	6.62



Monika Geel
 Partner
 Membership Number: 094672



Ashok Gupta
 Executive Chairman
 DIN: 00277434

OPTIEMUS INFRACOM LIMITED

CIN : L64200DL1993PLC054086

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

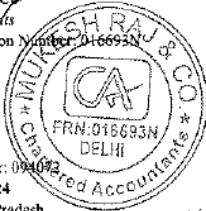
S.No.	Particulars	Consolidated			
		Quarter Ended			Year Ended
		June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
		3 Months (Unaudited)	3 Months (Audited)	3 Months (Unaudited)	12 Months (Audited)
1	Segment Revenue				
	a) Telecommunications - Mobile Handsets and Accessories	12,427.07	22,759.88	16,884.80	67,308.07
	b) Manufacturing Business	38,616.17	46,202.09	11,388.53	106,910.44
	Total	51,043.24	68,961.97	28,273.43	174,218.51
	Less: Inter Segment Revenue	(1,777.23)	(19,952.27)	-	(21,446.23)
	Net sales / income from operations	49,265.99	49,009.70	28,273.43	152,772.28
2	Segment Results				
	Profit/(Loss) before tax, finance costs, other unallocable expenditure net off unallocable income				
	a) Telecommunications - Mobile Handsets and Accessories	320.14	443.00	599.63	1,279.53
	b) Manufacturing Business	1,359.56	1,896.07	469.11	4,825.75
	Total	1,679.70	2,339.07	1,068.74	6,105.28
	Less:				
	a) Finance cost	676.31	291.31	127.04	795.52
	b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	(505.36)	(1,528.81)	(255.23)	(2,298.92)
	Total profit before tax	1,508.75	3,576.57	1,196.94	7,608.68

S.No.	Segment Assets	Consolidated			
		Quarter Ended			Year Ended
		June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
		3 Months (Unaudited)	3 Months (Audited)	3 Months (Unaudited)	12 Months (Audited)
	a) Telecommunication - Mobile Handset and Accessories	50,804.90	56,278.12	68,201.41	56,278.12
	b) Manufacturing Business	111,781.92	113,163.82	44,594.77	113,163.82
	Less: Inter Segment	(23,303.29)	(34,671.52)	(15,842.28)	(34,671.52)
	Other unallocated assets	-	-	-	-
	Total Segment Assets	139,283.53	134,770.42	96,953.90	134,770.42


S.No.	Segment Liabilities	Consolidated			
		Quarter Ended			Year Ended
		June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
		3 Months (Unaudited)	3 Months (Audited)	3 Months (Unaudited)	12 Months (Audited)
	a) Telecommunication - Mobile Handset and Accessories	3,616.28	13,695.45	28,032.83	13,695.45
	c) Manufacturing Business	107,988.49	110,127.96	44,012.29	110,127.96
	Less: Inter Segment	(16,185.87)	(31,700.47)	(12,997.23)	(31,700.47)
	Other unallocated liabilities	-	-	-	-
	Total Segment Liabilities	95,418.90	92,122.95	59,047.90	92,122.94

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


Monika Goel
Partner
Membership Number: 094072
Date: August 13, 2024
Place: Noida, Uttar Pradesh



By order of the Board of Directors
For Optiemus Infracom Limited


Ashok Gupta
Executive Chairman
DIN: 09277434



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Optiemus Infracom Limited

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Corporate Office: D-348, Sector 63, Noida, Uttar Pradesh – 201307
CIN: L64200DL1993PLC054086

Notes to the consolidated financial results for the quarter ended June 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. Telecommunications - Mobile Handset and Accessories and Manufacturing Business.
3. The figures for the last quarter results are the balancing figures between the audited figures in respect of the full financial year and published year to date figures up to the third quarter of the respective financial year.
4. The unaudited consolidated financial results for the quarter ended June 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 August 13, 2024.

For Mukesh Raj & Co.

Chartered Accountants

ICAI Firm Registration Number: 016693N



Monika Goel

Partner

Membership Number: 094072

Date: August 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 consolidated unaudited 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 June 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 8 (Eight) subsidiaries included in the consolidated unaudited financial results, included in the statement, whose interim financial information reflect total revenue of ₹ 38,616.17 Lakhs for the quarter ended June 30, 2024 and of 1 (One) associate company, whose consolidated unaudited financial results reflect total profit of ₹ 5.97 Lakhs out of which ₹ 2.76 Lakhs is included in consolidated unaudited financial results for the quarter ended June 30, 2024. 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
 - Teleccare Network India Private Limited
 - Bharat Innovative Glass Technologies Pvt. Ltd.
 - Optiemus Telecommunication Private Limited
6. The accompanying Statement includes the financial results of subsidiaries which reflect total revenue of ₹ 38,616.17 Lakhs, total net profit of ₹ 751.85 Lakhs and total comprehensive profit of ₹ 752.51 Lakhs for the quarter ended June 30, 2024, as considered in the consolidated unaudited financial results. They also include financial results of an associate which reflect total net profit of ₹ 2.76 Lakhs for the quarter ended June 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: 24094072 BKS PYG 6494

Date: August 13, 2024

Place: Noida, Uttar Pradesh



Details on Preferential Allotment

S. No.	Particulars	Disclosures
1.	Type of securities proposed to be issued	Fully Convertible Warrants ('Warrants')
2.	Type of issuance	Preferential Issue
3.	Total number of securities proposed to be issued or total amount for which the securities will be issued	Issue and allotment of up to 75,00,000 (Seventy Five Lakh) Warrants at such issue price as may be determined by the Board/ Committee of Directors in accordance with provisions of Chapter V of SEBI ICDR Regulations, as amended and applicable provisions of the Companies Act, 2013.
4.	Name and number of the Investor(s)	To be intimated after the finalization of the terms of the Issue
5.	Issue price	At such issue price as may be determined by the Board/ Committee of Directors in accordance with provisions of Chapter V of SEBI ICDR Regulations, as amended and applicable provisions of the Companies Act, 2013.
6.	Tenure/ Conversion	Convertible into an equivalent number of Equity Shares of Rs. 10/- each within a maximum period of 18 months from the date of allotment of such Warrants.
7.	Nature of Consideration (Whether cash or consideration other than cash)	Cash



OPTIEMUS INFRACOM LIMITED

CIN : L64200DL1993PLC054086

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Investment in Optiemus Electronics Limited

a) Name of the target entity, details in brief such as, size, turnover etc. :

Name of the Company	Turnover as at 31 st March, 2024 (Amount in Lacs)	Net Worth as at 31 st March, 2024 (Amount in Lacs)
Optiemus Electronics Limited ("OEL")	58141.30	5833.05

b) Whether the acquisition would fall within related party transaction(s) and whether the Promoter/Promoter group/Group Companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length" ?

OEL is a wholly subsidiary of the Company and Mr. Ashok Gupta and Mr. Neetesh Gupta are common directors in OEL and Optiemus Infracom Limited, hence, the transaction would fall under the ambit of Related Party transaction.

However, the transaction is being carried out on Arm's Length basis, as the consideration of the transaction is computed by valuation report issued by an Independent Valuer.

c) Industry to which the entity being acquired belongs
Manufacturing

d) Objects and effects of acquisition of Shares

- To support OEL to meet its fund requirements for a) repayments of debt taken from Optiemus Infracom Limited for enhancement of its Business, so that interest burden can be reduced on OEL and; b) other business purpose of OEL;
- To maintain ownership and control in wholly owned subsidiary;
- Enhancement of Brand image and value creation for the stakeholders of Optiemus;
- Creation of new and strengthening existing business verticals in Optiemus for mitigation of business risk;
- Strengthened Balance Sheet and Greater financial flexibility and earnings, diversified risk.

e) Brief Details of any governmental or regulatory approvals required for acquisition:
No prior approval is required from any Government or regulatory authority.

f) Indicative time period of completion of Acquisition
The transaction is expected to complete within 60 days.

g) Nature of Consideration
Cash



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h) Cost of acquisition of shares or the price at which shares to be acquired:

The Company will acquire 25,81,000 (Twenty Five Lacs Eighty One Thousand) equity shares having face value of INR 10/- each at an offer price of INR 310/- each of OEL, under right issue. The total consideration amounting to INR 80,01,10,000 (Indian Rupees Eighty Crore One Lakh Ten Thousand Only) will be paid in cash.

i) Percentage /No. of shares of Optiemus Electronics Limited ("OEL") to be acquired

No. of shares already held	No. of shares agreed to acquire	Total No. of shares held after acquisition
*1,54,93,980	25,81,000	*1,80,74,980

**excluding 6 shares held by nominee of Optiemus Infracom Limited.*

j) Brief Background about the Entity whose shares being acquired

Optiemus Electronics Limited ("OEL") is a company incorporated under the Companies Act, 2013 on January 29, 2016, having its registered office at K-20, Second Floor, Lajpat Nagar-II, New Delhi – 110 024. It is engaged into the business of manufacturing of mobile phones, hearable & wearables, IT Hardware and other Telecom Products in India. It provides a complete end to end solution to global and Indian brands encompassing world class manufacturing infrastructure. There are two manufacturing facilities of OEL which are located in Sector 63, and Sector-65 in Noida, Uttar Pradesh. With sizeable investments lined up, OEL aimed to further enhance its manufacturing and design capabilities. OEL has managed to **win the trust** of many Local as well as global brands, due to its commitment towards **Quality, Timely Delivery, Flexibility** as well as **Customer Satisfaction**.



The image shows a handwritten signature in black ink to the left of a circular stamp. The stamp contains the text "OPTIEMUS INFRACOM LIMITED" around the perimeter and a small star symbol at the bottom.

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Investment in GDN Enterprises Private Limited

a) Name of the target entity, details in brief such as, size, turnover etc. :

Name of the Company	Turnover as at 31 st March, 2024 (Amount in Lacs)	Net Worth as at 31 st March, 2024 (Amount in Lacs)
GDN Enterprises Private Limited ("GDN")	48769.14	(2797.19)

b) Whether the acquisition would fall within related party transaction(s) and whether the Promoter/Promoter group/Group Companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length" ?

GDN is a wholly subsidiary of the Company and Mr. Ashok Gupta and Mr. Neetesh Gupta are common directors in GDN and Optiemus Infracom Limited, hence, the transaction would fall under the ambit of Related Party transaction.

However, the transaction is being carried out on Arm's Length basis, as the consideration of the transaction is computed by valuation report issued by an Independent Valuer.

c) Industry to which the entity being acquired belongs

Manufacturing

d) Objects and effects of acquisition of Shares

- To support GDN to meet its fund requirements for a) repayments of debt taken from Optiemus Infracom Limited for enhancement of its Business, so that interest burden can be reduced on GDN and; b) other business purpose of GDN;
- To maintain ownership and control in wholly owned subsidiary;
- Enhancement of Brand image and value creation for the stakeholders of Optiemus;
- Creation of new and strengthening existing business verticals in Optiemus for mitigation of business risk;
- Strengthened Balance Sheet and Greater financial flexibility and earnings, diversified risk.

e) Brief Details of any governmental or regulatory approvals required for acquisition:

No prior approval is required from any Government or regulatory authority.

f) Indicative time period of completion of Acquisition

The transaction is expected to complete within 60 days.

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g) Nature of Consideration

Cash

h) Cost of acquisition of shares or the price at which shares to be acquired:

The Company will acquire 15,60,000 (Fifteen Lakh Sixty Thousand) equity shares having face value of INR 10/- each at an offer price of INR 385/- each of GDN, under right issue. The total consideration amounting to INR 60,06,00,000/- (Indian Rupees Sixty Crore Six Lakh Only) will be paid in cash.

i) Percentage /No. of shares of GDN Enterprises Private Limited ("GDN") to be acquired

No. of shares already held	No. of shares agreed to acquire	Total No. of shares held after acquisition
*25,09,999	15,60,000	*40,69,999

**excluding 1 share held by nominee of Optiemus Infracom Limited*

j) Brief Background about the Entity whose shares being acquired

GDN Enterprises Private Limited ("GDN") is a company incorporated under the Companies Act, 1956 on October 12, 2010, having its registered office at RZ-340A, Gali No. 11D, Kailash Puri Extension, Palam New Delhi- 110 045 and is engaged into the business of manufacturing and assembly of electronic products and had set-up a state-of-the-art manufacturing facility in Noida. GDN is a home-grown manufacturer and is proud of being one of the Indian EMS that has produced mobile phones for over 10 brand from across the world. Also, GDN is one of the beneficiary of Production Linked Incentive Scheme of Telecommunication and Networking products, launched by the Government of India.



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