Optiemus Infracom Limited
Reg. Office: K-20, Ind Floor, Lajpat Nagar Part - 2, New Delhi-110 024
CIN: L64200DL1993PLC054086
STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2018

|  | Figures in Lacs except EPS and shared data |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Particulars | Standalone |  |  |  |  |
|  | Quarter Ended |  |  | Year Ended |  |
|  | 31st March 2018 | 31st December | 31st March 2017 | 31st March 2018 | 31st March 2017 |
|  | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| Revenue |  |  |  |  |  |
| I Revenue from Operations <br> II. Other Income | $\begin{array}{r} 29,340 \\ 781 \end{array}$ | 8,239 310 | $\begin{array}{r} 21,078 \\ 2,721 \end{array}$ | $\begin{array}{r} 61,032 \\ 1,237 \end{array}$ | $\begin{array}{r} 106,339 \\ 2,871 \end{array}$ |
| III. Total Revenue | 30,121 | 8,550 | 23,799 | 62,269 | 109,210 |
| IV. Expenses: |  |  |  |  |  |
| Purchase of traded goods | 12,108 | 5,690 | 17,740 | 35,411 | 97,089 |
| (Increase)/ decrease in inventories of stock-in-trade | 6,800 | 48 | 243 | 7,372 | $(1,555)$ |
| Employee benefits expense | 963 | 354 | 349 | 2,035 | 1,541 |
| Finance costs | 1,025 | 660 | 2,268 | 3,067 | 4,223 |
| Depreciation and amortization expense | 354 | 301 | 414 | 1,256 | 1,657 |
| Other expenses | 5,987 | 1,111 | 2,368 | 9,474 | 4,814 |
| Share in loss from investment in partnership firm | - | - | 102 | - | 102 |
| Total Expenses | 27,238 | 8,163 | 23,484 | 58,615 | 107,871 |
| V. Profit/(Loss) before exceptional and extraordinary items and tax (III-IV) | 2,884 | 386 | 315 | 3,654 | 1,339 |
| VI. Exceptional Items | - | - | - | - | - |
| VII. Profit/(Loss) before extraordinary items and tax (V-VI) | 2,884 | 386 | 315 | 3,654 | 1,339 |
| VIII. Extraordinary Items | - | - | - | - | - |
| IX. Profit before Tax (VII-VIII) | 2,884 | 386 | 315 | 3,654 | 1,339 |
| X. Tax expense |  |  |  |  |  |
| Current tax | 988 | 148 | 246 | 1,298 | 601 |
| Deferred tax (credit) | (5) | (13) | (239) | (43) | (239) |
| Adjustment of tax relating to earlier periods | 6 |  |  | (71) | 3 |
| XI. Profit/(loss) for the period from continuing operations (IX-X) | 1,895 | 251 | 308 | 2,469 | 975 |
| XII. Other Comprehencive income |  |  |  |  |  |
| A (i) Items that will not be reclassified to Profit \& Loss | 22 | -9 | 8 | -7 | 27 |
| A (ii) Income Tax relating to Items that will not be classified to Profit \& Loss |  |  |  |  |  |
| B (i) Items that will be reclassified to Profit \& Loss |  |  |  |  |  |
| B (ii) Income Tax relating to Items that will be classified to Profit \& Loss |  |  |  |  |  |
| XIII. Total Other Comprehencive income for the period | 22 | -9 | 8 | -7 | 27 |
| XIV. Profit / (Loss) for the period (XI+XIV) | 1,916 | 242 | 316 | 2,463 | 1,002 |
| Paid-up equity share capital (Face Value of the Share shall be indicated) | $\begin{gathered} 858141910 \\ \text { (85814191 @ } \\ \text { Rs. } 10 \text { each } \\ \text { Shares) } \end{gathered}$ | $\begin{gathered} 858141910 \\ (85814191 @ \\ \text { Rs. } 10 \text { each Shares }) \end{gathered}$ | $\begin{gathered} 858141910 \\ \text { (85814191 @Rs. } 10 \\ \text { each Shares) } \end{gathered}$ | $\begin{gathered} 858141910 \\ (85814191 \\ \text { @Rs. } 10 \text { each } \\ \text { Shares) } \end{gathered}$ | $\begin{gathered} 858141910 \\ (85814191 \\ \text { @Rs. } 10 \text { each } \\ \text { Shares) } \end{gathered}$ |
| XVII. Earnings Per equity share |  |  |  |  |  |
| (a) Basic | 2.23 | 0.28 | 0.37 | 2.87 | 1.17 |
| (b) Diluted | 2.23 | 0.28 | 0.37 | 2.87 | 1.17 |


| Particulars | Standalone |  |  |
| :---: | :---: | :---: | :---: |
|  | $\begin{array}{\|c} \text { As at 31st March } \\ 2018 \end{array}$ | $\begin{gathered} \text { As at 31st March } \\ 2017 \end{gathered}$ | As at 01st April |
|  | Audited | Audited | Audited |
| Assets |  |  |  |
| Non-current assets |  |  |  |
| Property, plant and equipment |  |  |  |
| Property, plant and equipment | 14,499 | 15,611 | 17,243 |
| Goodwill | - | - | - |
| Other Intangible assets | 138 | 10 | 17 |
| Financial assets | - | - | - |
| Investments | 6,485 | 7,651 | 3,976 |
| Loans | 1,170 | 1,332 | 949 |
| Other financial assets | - | - | - |
| Deferred tax assets (net) | 939 | 872 | 633 |
| Other non-current assets | 3,462 | 3,513 | - |
| Current assets |  |  |  |
| Inventories | 1,385 | 2,496 | 941 |
| Financial assets | - | - | - |
| Investments | 72 | 44 | 40 |
| Trade receivables | 18,365 | 18,948 | 22,095 |
| Cash and cash equivalents | 2,925 | 6,063 | 5,804 |
| Bank balances other than cash and cash equivalents | 2,205 | 3,577 | 4,453 |
| Loans | 6,506 | 6,332 | 10,748 |
| Other financial assets | 337 | 135 | 168 |
| Current tax assets (net) | 331 | - | - |
| Other current assets | 5,373 | 2,288 | 547 |
| TOTAL | 64,192 | 68,872 | 67,614 |
| Equity and liabilities |  |  |  |
| Equity |  |  |  |
| Equity share capital | 8,581 | 8,581 | 8,581 |
| Other equity | 24,530 | 19,205 | 18,204 |
| Total equity |  |  |  |
|  | - | - | - |
| Non-current liabilities Financial liabilities | - | - | - |
| Financial liabilities | - | ${ }^{-}$ | - |
| Borrowings | 20,276 | 20,633 | 18,805 |
| Other financial liabilities | - | - | - |
| Provisions | 59 | 16 | 22 |
| Other non-current liabilities | - | - | - |
| Current liabilities | - | - | - |
| Financial liabilities | - | - | - |
| Borrowings | 4,417 | 5,595 | 5,752 |
| Trade payables | 3,014 | 13,867 | 14,726 |
| Other financial liabilities | 851 | 554 | 818 |
| Other current liabilities | 1,568 | 343 | 373 |
| Provisions | - | - | - |
| Current tax liabilities (net) | 896 | 79 | 332 |
| TOTAL | 64,192 | 68,872 | 67,614 |

SEGMENT WISE RESULTS AS PER CLAUSE 33 OF THE LISTING REGULATIONS ARE AS FOLLOWS:

| Particulars | Standalone |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | For the quarter ended 31st March 2018 | For the quarter ended 31st December 2017 | For the quarter ended 31st March 2017 | $\begin{array}{\|c} \text { For the year } \\ \text { ended 31st March } \\ 2018 \end{array}$ | For the year ended 31st March 2017 |
| Segment Revenue |  |  |  |  |  |
| a) Telecommunications-Mobile Handset and Accessories | 28,514 | 7,294 | 19,865 | 57,432 | 102,373 |
| b) Renting Income | 826 | 946 | 1,213 | 3,600 | 3,966 |
| c) Manufacturing Business | - | - | - | - | - |
| d) Retail chain stores | - | - | - | - | - |
| e) others | - | - | - | - | - |
| Total | 29,340 | 8,239 | 21,078 | 61,032 | 106,339 |
| Less: Inter Segment Revenue | - | - | - | - | - |
| Net Sales/Income From Operations | 29,340 | 8,239 | 21,078 | 61,032 | 106,339 |
| Segment Results |  |  |  |  |  |
| Profit before Interest \& Tax |  |  |  |  |  |
| a) Telecommunications-Mobile Handset and Accessories | 2,460 | 182 | $(1,045)$ | 3,104 | 302 |
| b) Renting | 667 | 554 | 907 | 2,380 | 2,389 |
| c) Manufacturing Business | - | - | - | - | - |
| d) Retail chain stores | - | - | - | - | - |
| e) others | - | - | - | - | - |
| TOTAL | 3,128 | 736 | (138) | 5,484 | 2,691 |
| Less: |  |  |  |  |  |
| (a) Interest | 1,025 | 660 | 2,268 | 3,067 | 4,223 |
| (b) Other un-allocable expenditure net off un-allocable income \& other comprehensive income | (781) | (310) | $(2,721)$ | $(1,237)$ | $(2,871)$ |
| Total Profit before Tax | 2,884 | 386 | 315 | 3,654 | 1,339 |
|  |  |  |  |  |  |
| Segment Assets |  |  | Standalone |  |  |
|  |  |  | $\begin{gathered} \text { As at 31st March } \\ 2018 \end{gathered}$ | $\begin{array}{\|cc} \text { As at } \\ 2017 \\ 2015 \text { March } \\ \hline \end{array}$ | $\begin{gathered} \text { As at 01st April } \\ 2016 \end{gathered}$ |
| a) Telecommunications-Mobile Handset and Accessories |  |  | 50,067 | 53,596 | 50,779 |
| b) Renting Income |  |  | 14,125 | 15,276 | 16,835 |
| Less: Inter segment |  |  | - | - | - |
| Other unallocated assets |  |  | - | - | - |
| Total Segment Assets |  |  | 64,192 | 68,872 | 67,614 |
| Segment Liabilities |  |  | Standalone |  |  |
|  |  |  |  |  |  |
|  |  |  | $\begin{gathered} \text { As at 31st March } \\ 2018 \end{gathered}$ | $\begin{array}{\|c} \text { As at 31st March } \\ 2017 \end{array}$ | $\underset{2016}{\text { As at 01st April }}$ |
| a) Telecommunications-Mobile Handset and Accessories |  |  | 10,542 | 20,006 | 21,583 |
| b) Renting Income |  |  | 20,538 | 21,079 | 19,246 |
| Less: Inter segment |  |  | - | - |  |
| Other unallocated liabilities |  |  | - | - |  |
| Total Segment Liabilities |  |  | 31,080 | 41,085 | 40,829 |

Reconciliation of Net Profit as reported under Generally Accepted Accounting Principle ( Previous GAAP) and IND AS

| Nature of Adjustments | For the quarter <br> ended 31st March <br> 2017 | For the year <br> ended 31st March <br> 2017 |
| :--- | ---: | ---: |
| Profit after tax (PAT) as per Previous GAAP after Non controlling Interest | $\mathbf{3 1 2}$ | $\mathbf{9 8 8}$ |
| Increase in Profit - Revaluation of Current investments | 4 | 4 |
| Security deposit received | - | 9 |
| Tax effects | - | - |
| Profit after tax (PAT) as per IND AS after Non controlling Interest | $\mathbf{3 1 6}$ | $\mathbf{1 , 0 0 2}$ |

Reconciliation of total equity as at 31st March 2017 and 1st April 2016

| Nature of Adjustments | As at 31st March <br> $\mathbf{2 0 1 7}$ | As at 01st April <br> 2016 |
| :--- | ---: | ---: |
| Total equity (Shareholders funds) as per previous GAAP | $\mathbf{2 7 , 7 2 1}$ | $\mathbf{2 6 , 7 3 2}$ |
| Adjustments: Increase / (decrease) : |  |  |
| Fair value of Investments | 19 | 15 |
| Un-winding of Discounts on Security deposits received | 46 | 38 |
| Total equity (Shareholders funds) as per Ind AS | $\mathbf{2 7 , 7 8 7}$ | $\mathbf{2 6 , 7 8 5}$ |

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STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2018


| CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES |  |  | Figures in Lacs |
| :---: | :---: | :---: | :---: |
| Particulars | As at 31st March 2018 | As at 31st March 2017 | As at 01st April 2016 |
|  | Audited | Audited | Audited |
| Assets |  |  |  |
| Non-current assets |  |  |  |
| Property, plant and equipment |  |  |  |
| Property, plant and equipment | 18,012 | 17,972 | 17,810 |
| Goodwill | 4,182 | - | 693 |
| Other Intangible assets | 411 | 119 | 17 |
| Financial assets | - | - | - |
| Investments | 858 | 1,627 | 484 |
| Loans | 2,245 | 1,877 | 949 |
| Other financial assets | 390 | 58 | 7 |
| Deferred tax assets (net) | 1,730 | 896 | 633 |
| Other non-current assets | 3,463 | 3,514 | - |
| Current assets |  |  |  |
| Inventories | 15,655 | 11,993 | 958 |
| Financial assets | - | - | - |
| Investments | 72 | 102 | 40 |
| Trade receivables | 20,436 | 28,370 | 22,245 |
| Cash and cash equivalents | 6,385 | 8,708 | 6,605 |
| Bank balances other than cash and cash equivalents | 3,771 | 3,577 | 4,453 |
| Loans | 10,347 | 13,781 | 9,962 |
| Other financial assets | 557 | 10,019 | 758 |
| Current tax assets (net) | 366 | 8 | - |
| Other current assets | 11,743 | 2,884 | 671 |
| TOTAL | 100,623 | 105,507 | 66,285 |
| Equity and liabilities |  |  |  |
| Equity |  |  |  |
| Equity share capital | 8,581 | 8,581 | 8,582 |
| Other equity | 22,482 | 20,684 | 16,198 |
| Total equity |  |  |  |
| Minority Interest | (456) | 304 | 293 |
|  | - | - | - |
| Non-current liabilities | - | - | - |
| Financial liabilities | - | - | - |
| Borrowings | 24,318 | 21,927 | 18,805 |
| Other financial liabilities | 22 | - | - |
| Provisions | 243 | 38 | 22 |
| Deferred tax liabilities | - | 23 | - |
| Other non-current liabilities | 49 | - | - |
| Current liabilities | - | - | - |
| Financial liabilities | - | - | - |
| Borrowings | 13,987 | 11,430 | 5,752 |
| Trade payables | 22,559 | 29,991 | 14,833 |
| Other financial liabilities | 4,009 | 11,672 | 818 |
| Other current liabilities | 3,886 | 652 | 649 |
| Provisions | 3 | 125 | - |
| Current tax liabilities (net) | 939 | 79 | 332 |
| TOTAL | 100,623 | 105,507 | 66,285 |

CONSOLIDATED SEGMENT WISE RESULTS AS PER CLAUSE 33 OF THE LISTING REGULATIONS ARE AS FOLLOWS:

| Particulars | For the year ended 31st March 2018 | For the year ended 31st March 2017 |  |
| :---: | :---: | :---: | :---: |
| Segment Revenue |  |  |  |
| a) Trading of Mobile Handset and Accessories | 57,432 | 102,684 |  |
| b) Renting Income | 3,600 | 3,966 |  |
| c) Manufacturing Business | 17,791 | 68,226 |  |
| d) Retail chain stores | 1,609 | - |  |
| e) others | 310 | 781 |  |
| Total | 80,741 | 175,657 |  |
| Less: Inter Segment Revenue | $(8,442)$ | - |  |
| Net Sales/Income From Operations | 72,299 | 175,657 |  |
| Segment Results |  |  |  |
| Profit before Interest \& Tax |  |  |  |
| a) Trading of Mobile Handset and Accessories | 3,104 | 302 |  |
| b) Renting | 2,380 | 2,389 |  |
| c) Manufacturing Business | $(1,991)$ | (70) |  |
| d) Retail chain stores | 257 | - |  |
| e) others | (46) | (12) |  |
| TOTAL | 3,705 | 2,609 |  |
| Less: |  |  |  |
| (a) Interest | 3,316 | 4,412 |  |
| (b) Other un-allocable expenditure net off un-allocable income \& other comprehensive income | $(1,612)$ | $(2,903)$ |  |
| Total Profit before Tax | 2,001 | 1,101 |  |
|  |  |  |  |
| Segment Assets | As at 31st March 2018 | As at 31st March 2017 | As at 01st April 2016 |
| a) Trading of Mobile Handset and Accessories | 79,744 | 85,605 | 50,779 |
| b) Renting Income | 14,125 | 15,276 | 16,835 |
| c) Manufacturing Business | 15915 | 22337 | 1616 |
| d) Retail chain stores | 4901 | - | - |
| e) others | 159.65 | 332 | 640 |
| Less: Inter segment | -14,223 | -18043.3 | -3585 |
| Other unallocated assets |  |  |  |
| Total Segment Assets | 100,622 | 105,507 | 66,285 |


| Segment Liabilities | As at 31st March 2018 | As at 31st March 2017 | As at 01st April 2016 |
| :--- | ---: | ---: | ---: |
| a) Trading of Mobile Handset and Accessories | 30,922 | 44,947 |  |
| b) Renting Income | 20,538 | 21,583 |  |
| c) Manufacturing Business | 15,272 | 21,079 | 19,246 |
| d) Retail chain stores | 15,209 | 20,900 | -200 |
| e) others | 11 | - | - |
| Less: Inter segment | $-12,392$ | 842 | $-11,527$ |
| Other unallocated liabilities |  |  | 949 |
| Total Segment Liabilities | 69,559 |  | -493 |


| Nature of Adjustments | For the year ended 31st <br> March 2017 |
| :--- | ---: |
| Profit after tax (PAT) as per Previous GAAP after Non controlling Interest | $\mathbf{6 9 0}$ |
| Increase in Profit - Revaluation of Current investments | 4 |
| Security deposit received | 7 |
| Tax effects | - |
| Profit after tax (PAT) as per IND AS after Non controlling Interest | $\mathbf{7 0 1}$ |

## Reconciliation of total equity as at 31st March 2017 and 1st April 2016

| Nature of Adjustments | As at 31st March 2017 | As at 01st April 2016 |
| :--- | ---: | ---: |
| Total equity (Shareholders funds) as per previous GAAP | $\mathbf{2 9 , 1 8 5}$ | $\mathbf{2 4 , 7 3 2}$ |
| Adjustments: Increase / (decrease) : | 46 |  |
| Fair value of Investments | 34 | 38 |
| Un-winding of Discounts on Security deposits received | $\mathbf{2 9 , 2 6 5}$ | 10 |
| Total equity (Shareholders funds) as per Ind AS | $\mathbf{2 4 , 7 8 0}$ |  |

