

**Optiemus Infracom Limited**

Reg. Office: K-20, IInd Floor, Lajpat Nagar Part - 2, New Delhi-110024  
 Corp. Office: Plot No. 2A, 1st Floor, Sector-126, Noida, Uttar Pradesh-201301  
 CIN: L64200DL1993PLC054086

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2019**

Figures in Lacs except EPS and shares data

Particulars	Standalone					
	Quarter Ended			Nine Months Ended		Year Ended
	31st Dec, 2019	30th Sep, 2019	31st Dec, 2018	31st Dec, 2019	31st Dec, 2018	31st Mar, 2019
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue from Operations	8,420	12,879	11,116	30,025	33,683	40,107
II. Other Income	45	15	836	132	1,249	5,315
<b>III. Total Revenue</b>	<b>8,465</b>	<b>12,894</b>	<b>11,952</b>	<b>30,157</b>	<b>34,932</b>	<b>45,422</b>
<b>IV. Expenses:</b>						
Purchase of traded goods	6,668	10,330	12,289	23,446	30,034	34,985
(Increase)/ decrease in inventories of stock-in-trade	275	1,168	(3,286)	2,954	(3,839)	(2,199)
Employee benefits expense	139	210	413	576	1,248	1,590
Finance costs	644	611	583	1,806	2,386	2,948
Depreciation and amortization expense	226	226	276	678	777	1,076
Other expenses	1,326	1,285	1,566	3,823	3,449	6,835
<b>Total Expenses</b>	<b>9,278</b>	<b>13,830</b>	<b>11,841</b>	<b>33,284</b>	<b>34,055</b>	<b>45,235</b>
<b>V. Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)</b>	<b>(813)</b>	<b>(936)</b>	<b>111</b>	<b>(3,126)</b>	<b>877</b>	<b>187</b>
VI. Exceptional Items	-	-	-	-	-	-
<b>VII. Profit/(Loss) before extraordinary items and tax (V-VI)</b>	<b>(813)</b>	<b>(936)</b>	<b>111</b>	<b>(3,126)</b>	<b>877</b>	<b>187</b>
VIII. Extraordinary Items	-	-	-	-	-	-
<b>IX. Profit before Tax (VII-VIII)</b>	<b>(813)</b>	<b>(936)</b>	<b>111</b>	<b>(3,126)</b>	<b>877</b>	<b>187</b>
X. Tax expense						
Current tax	-	-	26	-	251	233
Deferred tax (credit)	(42)	(312)	16	(797)	57	(241)
Adjustment of tax relating to earlier periods	(2)	-	2	(2)	2	(27)
<b>XI. Profit/(loss) for the period from continuing operations (IX-X)</b>	<b>(769)</b>	<b>(624)</b>	<b>68</b>	<b>(2,328)</b>	<b>567</b>	<b>222</b>
<b>XII. Other Comprehensive income</b>						
A (i) Items that will not be reclassified to Profit & Loss	(6)	12	1	6	17	16
A (ii) Income Tax relating to Items that will not be classified to Profit & Loss	-	-	(0)	-	(6)	(5)
B (i) Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
B (ii) Income Tax relating to Items that will be classified to Profit & Loss	-	-	-	-	-	-
<b>XIII. Total Other Comprehensive income for the period</b>	<b>(6)</b>	<b>12</b>	<b>1</b>	<b>6</b>	<b>11</b>	<b>11</b>
<b>XIV. Profit / (Loss) for the period (XI+XIII)</b>	<b>(775)</b>	<b>(612)</b>	<b>69</b>	<b>(2,322)</b>	<b>578</b>	<b>233</b>
Paid-up equity share capital (Face Value of the Share shall be indicated)	858141910 (85814191 @ Rs.10 each Shares)	858141910 (85814191 @ Rs.10 each Shares)	858141910 (85814191 @ Rs.10 each Shares)	858141910 (85814191 @ Rs.10 each Shares)	858141910 (85814191 @ Rs.10 each Shares)	858141910 (85814191 @ Rs.10 each Shares)
<b>XV. Earnings Per equity share</b>						
(a) Basic	(0.90)	(0.71)	0.08	(2.71)	0.67	0.27
(b) Diluted	(0.90)	(0.71)	0.08	(2.71)	0.67	0.27

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

Particulars	Standalone					
	Quarter Ended			Nine months Ended		Year Ended
	31st Dec, 2019	30th Sep, 2019	31st Dec, 2018	31st Dec, 2019	31st Dec, 2018	31st Mar, 2019
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Segment Revenue</b>						
a) Telecommunications-Mobile Handset and Accessories	7,462	12,000	10,190	27,307	30,951	36,524
b) Renting Income	958	879	926	2,718	2,732	3,583
<b>Total</b>	<b>8,420</b>	<b>12,879</b>	<b>11,116</b>	<b>30,025</b>	<b>33,683</b>	<b>40,107</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/Income From Operations</b>	<b>8,420</b>	<b>12,879</b>	<b>11,116</b>	<b>30,025</b>	<b>33,683</b>	<b>40,107</b>
<b>Segment Results</b>						
Profit before Interest & Tax						
a) Telecommunications-Mobile Handset and Accessories	(881)	(841)	(722)	(3,172)	318	(4,506)
b) Renting	667	501	581	1,719	1,696	2,326
<b>TOTAL</b>	<b>(214)</b>	<b>(340)</b>	<b>(142)</b>	<b>(1,452)</b>	<b>2,014</b>	<b>(2,180)</b>
Less:						
(a) Interest	644	611	583	1,806	2,386	2,948
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	(45)	(15)	(836)	(132)	(1,249)	(5,315)
<b>Total Profit before Tax</b>	<b>(813)</b>	<b>(936)</b>	<b>111</b>	<b>(3,126)</b>	<b>877</b>	<b>187</b>
<b>Segment Assets</b>	<b>31st Dec, 2019</b>	<b>30th Sep, 2019</b>	<b>31st Dec, 2018</b>	<b>31st Dec, 2019</b>	<b>31st Dec, 2018</b>	<b>31st Mar, 2019</b>
a) Telecommunications-Mobile Handset and Accessories	46,030	47,545	50,492	46,030	50,492	48,936
b) Rental Business	14,140	14,186	16,554	14,140	16,554	15,529
Less: Inter segment	-	-	-	-	-	-
Other unallocated assets	-	-	-	-	-	-
<b>Total Segment Assets</b>	<b>60,169</b>	<b>63,063</b>	<b>64,475</b>	<b>60,169</b>	<b>64,475</b>	<b>64,465</b>
<b>Segment Liabilities</b>	<b>31st Dec, 2019</b>	<b>30th Sep, 2019</b>	<b>31st Dec, 2018</b>	<b>31st Dec, 2019</b>	<b>31st Dec, 2018</b>	<b>31st Mar, 2019</b>
a) Telecommunications-Mobile Handset and Accessories	9,608	10,651	13,906	9,608	13,906	11,164
b) Rental Business	19,539	19,289	19,450	19,539	19,450	19,957
Less: Inter segment	-	-	-	-	-	-
Other unallocated liabilities	-	-	-	-	-	-
<b>Total Segment Liabilities</b>	<b>29,147</b>	<b>29,941</b>	<b>33,356</b>	<b>29,147</b>	<b>33,356</b>	<b>31,121</b>

**Notes:**

1. The above financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with rules made thereunder and other recognised accounting practices and policies to the extent applicable.
2. The above financial results have been duly reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12<sup>th</sup> February, 2020.
3. The Income tax rate taken for the calculation of deferred tax asset is 33.38% (inclusive of cess and surcharge). The Company is under the process of evaluating the impact of reduced income tax rates as per section 115BAA of Income Tax Act, 1961.
4. Effective from April 01, 2019 (transition date), the Company has adopted Ind-AS 116 "Leases". The application of Ind-AS 116 did not have any material impact on the financial results of the Company.
5. Effective from April 01, 2019 (transition date), the Company has adopted Ind-AS 115 "Revenue from contract with customers". The application of Ind-AS 115 did not have any material impact on the financial results of the Company.
6. The Statutory Auditors of the Company have carried out a limited review of above financial results. The auditors have expressed an unmodified report of the above results.
7. Previous year / periods figures have been regrouped / reclassified, wherever necessary.
8. The above financial results are also available on the website of the Company ([www.optiemus.com](http://www.optiemus.com)), BSE Limited ([www.bseindia.com](http://www.bseindia.com)) and NSE ([www.nseindia.com](http://www.nseindia.com)).

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

**Date: 12<sup>th</sup> February, 2020  
Place: Noida (U.P.)**

**Sd/-  
Ashok Gupta  
Executive Chairman  
DIN: 00277434**

**Optiemus Infracom Limited**

Reg. Office: K-20, IInd Floor, Lajpat Nagar Part - 2, New Delhi-110024  
 Corp. Office: Plot No. 2A, 1st Floor, Sector-126, Noida, Uttar Pradesh-201301  
 CIN: L64200DL1993PLC054086

**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2019**

Figures in Lacs except EPS and shares data

Particulars	Consolidated					
	Quarter Ended			Nine Months Ended		Year Ended
	31st Dec, 2019	30th Sep, 2019	31st Dec, 2018	31st Dec, 2019	31st Dec, 2018	31st Mar, 2019
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Revenue</b>						
I Revenue from Operations	8,916	13,969	26,704	33,075	100,293	119,597
II. Other Income	48	17	153	140	665	6,312
<b>III. Total Revenue</b>	<b>8,964</b>	<b>13,987</b>	<b>26,857</b>	<b>33,215</b>	<b>100,958</b>	<b>125,909</b>
<b>IV. Expenses:</b>						
Cost of material consumed	4,450	7,533	3,157	15,426	47,393	82,613
Purchase of traded goods	2,478	3,379	23,298	9,444	39,096	19,416
(Increase)/ decrease in inventories of stock-in-trade	517	1,445	(3,412)	4,082	535	4,466
Employee benefits expense	317	417	1,558	1,303	4,704	5,750
Finance costs	684	648	1,065	1,920	3,463	4,236
Depreciation and amortization expense	287	266	436	846	1,251	1,720
Other expenses	1,420	1,403	1,985	4,155	8,233	11,530
<b>Total Expenses</b>	<b>10,153</b>	<b>15,091</b>	<b>28,087</b>	<b>37,176</b>	<b>104,675</b>	<b>129,731</b>
<b>V. Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)</b>	<b>(1,189)</b>	<b>(1,104)</b>	<b>(1,230)</b>	<b>(3,961)</b>	<b>(3,717)</b>	<b>(3,822)</b>
VI. Exceptional Items	-	-	-	-	-	-
<b>VII. Profit/(Loss) before extraordinary items and tax (V-VI)</b>	<b>(1,189)</b>	<b>(1,104)</b>	<b>(1,230)</b>	<b>(3,961)</b>	<b>(3,717)</b>	<b>(3,822)</b>
VIII. Extraordinary Items	-	-	-	-	-	-
VIII. Profit/(Loss) from associates and Joint Venture	(141)	(726)	(36)	(1,064)	2	(86)
<b>IX. Profit before Tax (VII-VIII)</b>	<b>(1,330)</b>	<b>(1,830)</b>	<b>(1,266)</b>	<b>(5,025)</b>	<b>(3,715)</b>	<b>(3,908)</b>
X. Tax expense						
Current tax	-	-	(8)	-	218	233
Deferred tax (credit)	(135)	(364)	(107)	(1,015)	(259)	121
Adjustment of tax relating to earlier periods	(2)	-	2	(2)	2	(121)
<b>XI. Profit/(loss) for the period from continuing operations (IX-X)</b>	<b>(1,193)</b>	<b>(1,466)</b>	<b>(1,153)</b>	<b>(4,008)</b>	<b>(3,676)</b>	<b>(4,141)</b>
<b>XII. Profit/(loss) for the period from discontinuing operations</b>						
Profit/(loss) before tax for the year from discontinuing operations			(472)		(1,416)	(1,799)
Tax expenses from discontinued operation			-		-	-
<b>Profit/(loss) for the period from discontinuing operations</b>			<b>(472)</b>		<b>(1,416)</b>	<b>(1,799)</b>
<b>XIII. Other Comprehensive income</b>						
A (i) Items that will not be reclassified to Profit & Loss	(0)	12	24	6	70	(239)
A (ii) Income Tax relating to Items that will not be classified to Profit & Loss	-	-	10	-	(6)	(5)
B (i) Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
B (ii) Income Tax relating to Items that will be classified to Profit & Loss	-	-	-	-	-	-
<b>XIV. Total Other Comprehensive income for the period</b>	<b>(0)</b>	<b>12</b>	<b>34</b>	<b>6</b>	<b>64</b>	<b>(244)</b>
<b>XV. Total Comprehensive Income for the period (XI+XII+XIV)</b>	<b>(1,194)</b>	<b>(1,454)</b>	<b>(1,591)</b>	<b>(4,003)</b>	<b>(5,028)</b>	<b>(6,184)</b>
<b>Total Comprehensive Income attributable to</b>						
Owner of the company	(1,136)	(1,386)	(1,591)	(3,833)	(5,024)	(2,759)
Non-controlling Interest	(58)	(68)	-	(170)	(4)	(3,425)
Paid-up equity share capital (Face Value of the Share shall be indicated)	858141910 (85814191 @ Rs.10 each Shares)	858141910 (85814191 @ Rs.10 each Shares)	858141910 (85814191 @ Rs.10 each Shares)	858141910 (85814191 @ Rs.10 each Shares)	858141910 (85814191 @ Rs.10 each Shares)	858141910 (85814191 @ Rs.10 each Shares)
<b>XV. Earnings Per equity share</b>						
(a) Basic	(1.39)	(1.69)	(1.85)	(4.66)	(5.86)	(7.21)
(b) Diluted	(1.39)	(1.69)	(1.85)	(4.66)	(5.86)	(7.21)

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

Particulars	Consolidated					
	Quarter Ended			Nine Months Ended		Year Ended
	31st Dec, 2019	30th Sep, 2019	31st Dec, 2018	31st Dec, 2019	31st Dec, 2018	31st Mar, 2019
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Segment Revenue</b>						
a) Telecommunications-Mobile Handset and Accessories	7,653	12,066	15,536	27,581	73,300	36,100
b) Renting Income	958	879	926	2,718	2,732	3,583
c) Manufacturing Business	4,674	8,031	18,806	17,029	48,549	92,125
<b>Total</b>	<b>13,285</b>	<b>20,976</b>	<b>35,268</b>	<b>47,327</b>	<b>124,581</b>	<b>131,807</b>
Less: Inter Segment Revenue	(4,369)	(7,006)	(8,564)	(14,252)	(24,288)	(12,210)
<b>Net Sales/Income From Operations</b>	<b>8,916</b>	<b>13,969</b>	<b>26,704</b>	<b>33,075</b>	<b>100,293</b>	<b>119,597</b>
<b>Segment Results</b>						
Profit before Interest & Tax						
a) Telecommunications-Mobile Handset and Accessories	(1,026)	(1,594)	(537)	(4,239)	(1,783)	(7,259)
b) Renting	667	501	581	1,719	1,696	2,326
c) Manufacturing Business	(335)	(106)	(398)	(726)	(830)	(1,051)
<b>TOTAL</b>	<b>(694)</b>	<b>(1,199)</b>	<b>(354)</b>	<b>(3,245)</b>	<b>(917)</b>	<b>(5,984)</b>
Less:	684	648	1,065	1,920	3,463	4,236
(a) Interest						
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	(48)	(17)	(153)	(140)	(665)	(6,312)
<b>Total Profit before Tax</b>	<b>(1,330)</b>	<b>(1,830)</b>	<b>(1,266)</b>	<b>(5,025)</b>	<b>(3,715)</b>	<b>(3,908)</b>
Profit from Discontinued operation			(472)		(1,416)	(1,799)
<b>Total Profit before Tax</b>	<b>(1,330)</b>	<b>(1,830)</b>	<b>(1,738)</b>	<b>(5,025)</b>	<b>(5,131)</b>	<b>(5,707)</b>
<b>Segment Assets</b>	<b>31st Dec, 2019</b>	<b>30th Sep, 2019</b>	<b>31st Dec, 2018</b>	<b>31st Dec, 2019</b>	<b>31st Dec, 2018</b>	<b>31st Mar, 2019</b>
a) Telecommunications-Mobile Handset and Accessories	46,933	48,264	75,341	46,933	75,341	49,437
b) Rental Business	14,140	14,186	16,554	14,140	16,554	15,529
c) Manufacturing business	23,130	21,015	42,507	23,130	42,507	22,738
d) Retail chain stores	-	-	5,338	-	5,338	-
Less: Inter segment	-3,986	-4,791	(9,994)	-3,986	(9,994)	(2,195)
<b>Other unallocated assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Segment Assets</b>	<b>80,216</b>	<b>78,674</b>	<b>129,746</b>	<b>80,216</b>	<b>129,746</b>	<b>85,509</b>
<b>Segment Liabilities</b>	<b>31st Dec, 2019</b>	<b>30th Sep, 2019</b>	<b>31st Dec, 2018</b>	<b>31st Dec, 2019</b>	<b>31st Dec, 2018</b>	<b>31st Mar, 2019</b>
a) Telecommunications-Mobile Handset and Accessories	10,353	11,210	37,916	10,353	37,916	11,612
b) Rental Business	19,539	19,289	19,450	19,539	19,450	19,957
c) Manufacturing business	23,536	21,138	42,848	23,536	42,848	22,523
d) Retail chain stores	-	-	12,203	-	12,203	-
Less: Inter segment	-1,483	-2,397	-8,193	-1,483	-8,193	-709
<b>Other unallocated liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Segment Liabilities</b>	<b>51,946</b>	<b>49,241</b>	<b>104,225</b>	<b>51,946</b>	<b>104,225</b>	<b>53,383</b>

**Notes:**

1. The above consolidated financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with rules made thereunder and other recognised accounting practices and policies to the extent applicable. The said Financial Results of the Parent Company, its Subsidiary and Associate has been prepared in accordance with Ind AS 110 "Consolidated Financial statements".
2. The above financial results have been duly reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12<sup>th</sup> February, 2020.
3. The Income tax rate taken for the calculation of deferred tax asset is 33.38% (inclusive of cess and surcharge). The Company is under the process of evaluating the impact of reduced income tax rates as per section 115BAA of Income Tax Act, 1961.
4. Effective from April 01, 2019 (transition date), the Company has adopted Ind-AS 116 "Leases". The application of Ind-AS 116 did not have any material impact on the financial results of the Company.
5. Effective from April 01, 2019 (transition date), the Company has adopted Ind-AS 115 "Revenue from contract with customers". The application of Ind-AS 115 did not have any material impact on the financial results of the Company.
6. The Statutory Auditors of the Company have carried out a limited review of above financial results. The auditors have expressed an unmodified report of the above results.
7. Previous year / periods figures have been regrouped / reclassified, wherever necessary.
8. The above financial results are also available on the website of the Company ([www.optiemus.com](http://www.optiemus.com)), BSE Limited ([www.bseindia.com](http://www.bseindia.com)) and NSEI ([www.nseindia.com](http://www.nseindia.com)).

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

**Date: 12<sup>th</sup> February, 2020  
Place: Noida (U.P.)**

**Sd/-  
Ashok Gupta  
Executive Chairman  
DIN: 00277434**