

November 13, 2021

Ref. No. - OIL/CO/SE/2021-22/24

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: Submission of Unaudited Financial Results (Standalone & Consolidated) for the quarter ended 30.09.2021 along with Limited Review Report thereon

Dear Sir(s),

Pursuant to Regulation 30 and 33 of the 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, 2021 has, inter-alia, considered and approved the Unaudited Standalone and Consolidated Financial Results for the quarter ended 30th September, 2021

A copy of the Unaudited Standalone & Consolidated Financial Results for the quarter ended 30th September, 2021 along with Limited Review Report thereon is enclosed herewith.

The meeting of Board of Directors commenced at 03:00 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



Encl.: As Above

OPTIEMUS INFRACOM LIMITED

CIN : L64200DL1993PLC054086

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

Ph.: 011-29840906, 29840907 | Fax: 011-29840908

www.optiemus.com

Optimus Infracom Limited

Reg. Office: K-20, IInd Floor, Lajpat Nagar Part - 2, New Delhi-110024

Corp. 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, 2021

Figures in Lacs except EPS and shares data

Sr.No.	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year ended
		September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
		3 Months (Unaudited)	3 Months (Unaudited)	3 Months (Unaudited)	6 Months (Unaudited)	6 Months (Unaudited)	12 Months (Audited)
A	Continuing Operation						
1	Income						
	a)Income From Operations	9,297	4,828	3,872	14,125	5,162	17,915
	b)Other Income	393	341	814	734	949	10,166
	Total Income(a+b)	9,691	5,169	4,686	14,860	6,111	28,081
2	Expenses						
	a)Purchase of traded goods	8,756	4,227	3,308	12,983	4,510	16,705
	b)Changes in inventories of stock-in-trade	-52	229	16	177	-110	-205
	c)Employee benefits expense	114	122	133	236	227	488
	d)Finance costs	110	91	579	201	1,157	554
	e)Depreciation, amortization and impairment expense	2	1	76	3	152	278
	f)Other expenses	215	299	677	514	1,788	10,447
	Total Expenses	9,145	4,969	4,788	14,114	7,723	28,266
3	Profit/(loss) before exceptional item and tax from continuing operations	547	201	-102	746	-1,612	-185
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax from Continuing Operations(3+4)	547	201	-102	746	-1,612	-185
6	Tax expense						
	a)Current tax	137	63	-168	200	-359	-1,015
	b)Deferred tax credit	17	-2	-144	15	-165	1,325
	Total Tax expense	155	61	-312	216	-524	310
7	Profit from continuing operations (1)	392	140	209	530	-1,089	-495
B.	Discontinued operations						
8	Profit before tax for the year from discontinued operations	-	-	667	-	1,427	10,753
9	Tax expense:						
	a)Current tax	-	-	168	-	359	1,412
	b)Deferred tax credit	-	-	-32	-	-23	-237
	Total tax expenses	-	-	136	-	336	1,176
10	Profit from discontinuing operations (8-9)	-	-	531	-	1,091	9,577
11	Profit for the year (7+10)	392	140	740	530	2	9,083
12	Other comprehensive income/(expenses)						
	Items that will not be reclassified to Profit or Loss-Continuing operation(net of tax)	-8	4	22	-4	22	-12
	Items that will not be reclassified to Profit or Loss-Discontinuing operation(net of tax)	-	-	-	-	-	-
	Other comprehensive income/(expenses)	-8	4	22	-4	22	-12
13	Total Comprehensive Income for the Period/Year(11+12)	384	144	762	526	24	9,071
14	Paid up equity Share capital(face value Rs.10/- each)	8,581	8,581	8,581	8,581	8,581	8,581
15	Earnings per share(Basic and Diluted)(face value Rs.10/- each)						
	From Continuing Operation	0.46	0.17	0.24	0.62	-1.27	-0.58
	From Discontinued Operation	-	-	0.62	-	1.27	11.16
	From Continuing and Discontinuing Operations	0.45	0.17	0.89	0.61	0.03	10.57

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

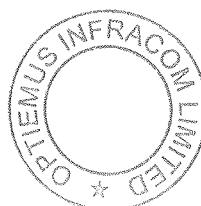
Particulars	Standalone					
	Quarter Ended			Half Year Ended		Year ended
	September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
	3 Months (Unaudited)	3 Months (Unaudited)	3 Months (Unaudited)	6 Months (Unaudited)	6 Months (Unaudited)	12 Months (Audited)
Segment Revenue						
a) Telecommunications-Mobile Handset and Accessories	9,297	4,828	3,872	14,125	5,162	17,915
b) Renting Income	-	-	809	-	1,666	2,702
Total	9,297	4,828	4,681	14,125	6,828	20,617
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income From Operations	9,297	4,828	4,681	14,125	6,828	20,617
Segment Results						
Profit before Interest & Tax						
a) Telecommunications-Mobile Handset and Accessories	264	-49	-338	213	-1,405	-9,797
b) Renting	-	-	667	-	1,427	10,753
TOTAL	265	-49	330	213	23	956
Less:						
(a) Interest	110	91	579	201	1,157	554
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	-393	-341	-814	-734	-949	-10,166
Total Profit before Tax	547	201	565	746	-185	10,568

Segment Assets	September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
	3 Months (Unaudited)	3 Months (Unaudited)	3 Months (Unaudited)	6 Months (Unaudited)	6 Months (Unaudited)	12 Months (Audited)
	a) Telecommunications-Mobile Handset and Accessories	42,931	41,922	40,169	42,931	40,169
b) Rental Business	-	-	13,726	-	13,726	-
Less: Inter segment	-	-	-	-	-	-
Other unallocated assets	-	-	-	-	-	-
Total Segment Assets	42,931	41,922	53,895	42,931	53,895	42,727

Segment Liabilities	September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	31st March 2021
	3 Months (Unaudited)	3 Months (Unaudited)	3 Months (Unaudited)	6 Months (Unaudited)	6 Months (Unaudited)	12 Months (Audited)
	a) Telecommunications-Mobile Handset and Accessories	6,834	6,221	16,614	6,834	35,168
b) Rental Business	-	-	18,727	-	18,727	-
Less: Inter segment	-	-	-	-	-	-
Other unallocated liabilities	-	-	-	-	-	-
Total Segment Liabilities	6,834	6,221	35,341	6,834	53,895	7,157

Notes:

- These Financial results have been prepared in accordance with 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').
- The Company's operations comprise of only one segment viz. Telecommunications - Mobile Handset and Accessories.
- 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 upto the third quarter of the respective financial year.
- The Unaudited Standalone and Consolidated financial result for the half year ended September 30, 2021 of the company are available on the company's website "www.optimus.com", Bombay stock exchange's website "www.bseindia.com" and National stock exchange website "www.nseindia.com".
- Previous period's figures have been regrouped/reclassified where necessary, to confirm with the current period's presentation for the purpose of comparability.
- The Unaudited Standalone and 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, 2021.



Optiemus Infracom Limited

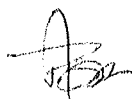
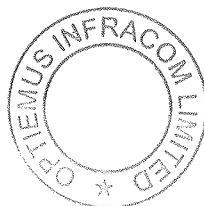
Reg. Office: K-20, IInd Floor, Lajpat Nagar Part - 2, New Delhi-110024

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

CIN: L64200DL1993PLC054086

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2021

Particulars	Standalone		
	As at	As at	
	September 30, 2021	March 31, 2021	
	(6 months)	(12 months)	
	(Unaudited)	(Audited)	
Assets			
Non-current assets			
Property, plant and equipment			
Property, plant and equipment	19	22	
Investment properties	98	98	
Financial assets			
Investments	6,811	6,687	
Loans	504	503	
Other financial assets	43	124	
Deferred tax assets (net)	688	704	
Other non-current assets	3,189	3,189	
Total Non-current assets	11,353	11,327	
Current assets			
Inventories	448	625	
Financial assets			
Investments	26	26	
Trade receivables	12,428	12,507	
Cash and cash equivalents	423	1,594	
Bank balances other than cash and cash equivalents	491	430	
Loans	15,107	13,124	
Other financial assets	712	202	
Current tax assets (net)	106	433	
Other current assets	1,836	2,459	
Total Current assets	31,577	31,400	
TOTAL	Total Assets	42,931	42,728
Equity and liabilities			
Equity			
Equity share capital	8,581	8,581	
Other equity	27,515	26,989	
Total Equity	36,097	35,571	
Non-current liabilities			
Financial liabilities			
Borrowings	125	300	
Other financial liabilities	-	-	
Provisions	72	72	
Total Non-current liabilities	197	372	
Current liabilities			
Financial liabilities			
Borrowings	2,928	2,921	
Trade payables	3,434	3,572	
Other financial liabilities	73	111	
Other current liabilities	202	181	
Total Current liabilities	6,637	6,785	
TOTAL	Total Liabilities	42,931	42,728

Optimus Infracom Limited

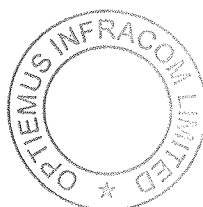
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CIN: L64200DL1993PLC054086

STATEMENT OF STANDALONE CASH FLOWS FOR THE PERIOD ENDED SEPTEMBER 30, 2021

Particulars	As at	
	September 30, 2021	September 30, 2020
	(6 Months) (Unaudited)	(6 Months) (Unaudited)
A. Cash flow from operating activities		
Profit before tax from		
Continuing operations	746	(1,612)
Discontinued operations	-	1,427
Adjustments to reconcile profit before tax to net cash flows from operating activities:		
Depreciation of property, plant and equipment	3	150
Depreciation of Investment Properties	-	115
Amortisation of intangible assets	-	1
Bad debts and advances written off	11	647
Provision for doubtful loans	-	220
Provision for doubtful deposits	-	40
Provision for doubtful debtors	61	171
Provision of Gratuity made	9	(7)
Lease equalization rent booked	-	144
Finance costs (including fair value change in financial instruments)	201	1,157
IndAS effect on rent income	-	(22)
Loss on disposal of property, plant and equipment	-	1
Profit on Relinquishment of rights in property	-	(330)
Foreign exchange gain	-	(58)
Profit on disposal of property, plant and equipment	-	(13)
Excess liabilities written back	(56)	(472)
Interest income	(704)	(74)
Fair value gain on financial instruments at fair value through profit or loss	(1)	(1)
Operating profit before working capital changes	270	1,484
Working capital adjustments:		
(Increase)/ Decrease in trade and other receivables and prepayments	160	(622)
(Increase)/Decrease in inventories	177	(110)
Increase in trade and other payables and provision	(138)	(96)
Cash generated from operations	469	656
Income tax paid	127	(157)
Net cash flow generated from operating activities (A)	596	498
Cash flows from investing activities		
Proceeds from sale of property, plant and equipment	-	3
Purchase of investments	(124)	-
Proceeds from sale of investments	-	40
Proceeds from fixed deposits with original maturities more than 3 months (net)	20	54
Repayment of loans received / (loans given)	(1,984)	1,048
Proceeds from Relinquishment of rights in property	-	330
Interest received	691	6
Net cash flows generated from/(used in) investing activities (B)	(1,397)	1,481
Cash flows from financing activities		
Proceeds from / (repayment) of term loans	(175)	(588)
Proceeds from / (repayment) of short-term borrowings (net)	7	(84)
Interest paid	(201)	(1,128)
Net cash flows generated from/(used in) financing activities (C)	(369)	(1,800)
Net (decrease)/increase in cash & cash equivalents [(A)+(B)+(C)]	(1,171)	179
Cash and cash equivalents at the beginning of the year	1,594	640
Cash and cash equivalents at the end of the year	423	819
Components of cash and cash equivalents		
Balances with banks in current accounts	420	818
Cash on hand	1	1
Deposits with original maturity of less than 3 months	2	-
	423	819

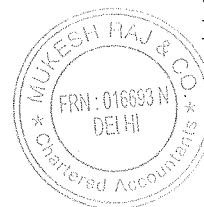


LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2021

Review Report 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 and half year ended September 30, 2021 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 as amended, 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 of the Statement in accordance with the Standard on Review Engagement (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 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
Firm Reg. No. 016693N



Mukesh Goel
Partner

Membership No: 094837

Date : 13th November, 2021
Place: Noida (U.P.)
UDIN: 21094837AAAALP8562

Optimus Infracom Limited

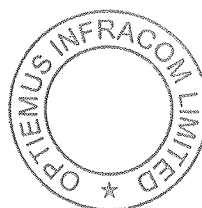
Reg. Office: K-20, 11nd Floor, Lajpat Nagar Part - 2, New Delhi-110024

Corp. Office: D- 348, Sector- 63, Noida - 201307

CIN: L64200DL1993PLC054086

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021
Figures in Laacs except EPS and shares data

Sr.No.	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year ended
		September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
		3 Months (Unaudited)	3 Months (Unaudited)	3 Months (Unaudited)	6 Months (Unaudited)	6 Months (Unaudited)	12 Months (Audited)
A	Continuing Operation						
1	Income						
	a) Income From Operations	9,598	4,828	3,916	14,426	5,312	18,150
	b) Other Income	257	482	814	739	950	10,212
	Total Income(a+b)	9,855	5,310	4,730	15,165	6,262	28,362
2	Expenses						
	a) Cost of material consumed	379	-	342	379	353	-
	b) Purchase of traded goods	8,756	4,227	3,317	12,983	4,603	16,907
	c) Changes in inventories of stock-in-trade	-152	229	32	77	-94	-189
	d) Employee benefits expense	233	131	143	364	238	571
	e) Finance costs	109	92	599	201	1,206	639
	f) Depreciation, amortization and impairment expense	82	1	123	83	245	457
	g) Other expenses	263	373	856	636	1,980	10,661
	Total Expenses	9,670	5,053	5,412	14,723	8,531	29,046
3	Profit/(loss) before exceptional item and tax from continuing operations	184	258	-682	441	-2,269	-684
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) after exceptional item and before tax from continuing operations	184	258	-682	441	-2,269	-684
	Share of profit/loss of an associate and a joint venture	-73	-140	-156	-213	-333	808
	Profit before tax from Continuing Operations(3+4)	112	118	-838	229	-2,603	124
6	Tax expense						
	a) Current tax	-137	-63	-168	-200	-359	-1,015
	b) Deferred tax credit	42	2	-144	44	-165	1,259
	Total Tax expense	-95	-61	-312	-156	-524	244
7	Profit from continuing operations (1)	207	57	-526	72	-2,079	-120
B.	Discontinued operations						
8	Profit before tax for the year from discontinued operations	-	-	667	-	1,427	10,753
9	Tax expense:						
	a) Current tax	-	-	168	-	359	1,175
	b) Deferred tax credit	-	-	-32	-	-23	-
	Total tax expenses	-	-	136	-	336	1,175
10	Profit from discontinued operations (8-9)	-	-	531	-	1,091	9,578
11	Profit for the year (7+10)	207	57	5	72	-988	9,458
12	Other comprehensive income/(expenses)						
	Items that will not be reclassified to Profit or Loss-Continuing operation(net of tax)	-8	4	13	-4	11	-9
	Items that will not be reclassified to Profit or Loss-Discontinuing operation(net of tax)	-	-	-	-	-	-
	Other comprehensive income/(expenses)	-8	4	13	-4	11	-9
13	Total Comprehensive Income for the Period/Year(11+12)	199	61	18	69	-977	9,449
	Total Comprehensive Income attributable to						
	Owner of the company	199	113	135	121	-838	9,609
	Non - Controlling interest	-0	-52	-116	-52	-138	-160
14	Paid up equity Share capital(face value Rs.10/- each)	8,581	8,581	8,581	8,581	8,581	8,581
15	Earnings per share(Basic and Diluted)(face value Rs.10/- each)						
	From Continuing Operation	0.24	0.17	-0.61	0.08	-2.42	-0.14
	From Discontinued Operation	-	-	0.62	-	1.27	11.16
	From Continuing and Discontinuing Operations	0.23	0.07	0.02	0.08	-1.14	11.01



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

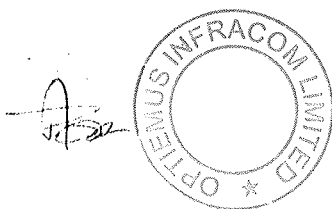
Particulars	Consolidated					
	Quarter Ended			Half Year Ended		Year ended
	September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
	3 Months (Unaudited)	3 Months (Unaudited)	3 Months (Unaudited)	6 Months (Unaudited)	6 Months (Unaudited)	12 Months (Audited)
Segment Revenue						
a) Telecommunications-Mobile Handset and Accessories	9,297	4,828	3,880	14,125	5,289	18,125
b) Renting Income	-	-	809	-	1,666	2,702
c) Manufacturing Business	301	-	36	301	23	25
Total	9,598	4,828	4,725	14,426	6,978	20,852
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income From Operations	9,598	4,828	4,725	14,426	6,978	20,852
Segment Results						
Profit before Interest & Tax						
a) Telecommunications-Mobile Handset and Accessories	319	-331	-452	-12	-1,674	-8,932
b) Renting	-	-	667	-	1,427	10,753
c) Manufacturing Business	-355	58	-601	-297	-673	-516
TOTAL	-36	-273	-386	-309	-919	1,304
Less:						
(a) Interest	109	92	599	201	1,206	639
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	-257	-482	-814	-739	-950	-10,212
Total Profit before Tax	112	117	-171	229	-1,176	10,877

Segment Assets	September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021	
	3 Months (Unaudited)	3 Months (Unaudited)	3 Months (Unaudited)	6 Months (Unaudited)	6 Months (Unaudited)	12 Months (Audited)	
	a) Telecommunications-Mobile Handset and Accessories	30,980	42,336	40,858	30,980	40,858	43,141
	b) Rental Business	-	-	13,726	-	13,726	-
c) Manufacturing Business	11,822	10,857	4,494	11,822	4,494	8,516	
Less: Inter segment	-12,364	-11,328	-4,029	-12,364	-4,029	-2,340	
Other unallocated assets	-	-	-	-	-	-	
Total Segment Assets	42,802	41,864	55,049	42,802	55,049	49,317	

Segment Liabilities	September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	31st March 2021	
	3 Months (Unaudited)	3 Months (Unaudited)	3 Months (Unaudited)	6 Months (Unaudited)	6 Months (Unaudited)	12 Months (Audited)	
	a) Telecommunications-Mobile Handset and Accessories	7,185	6,572	8,818	7,185	8,818	7,508
	b) Rental Business	-	-	18,727	-	18,727	-
c) Manufacturing Business	12,430	11,260	5,319	12,430	5,319	8,880	
Less: Inter segment	-9,864	-8,988	-544	-9,864	-544	-160	
Other unallocated liabilities	-	-	-	-	-	-	
Total Segment Liabilities	9,752	8,844	32,320	9,752	32,320	16,228	

Notes:

- These Financial results have been prepared in accordance with 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').
- The Company's operations comprise of only one segments viz. Telecommunications - Mobile Handset and Accessories.
- 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 upto the third quarter of the respective financial year.
- The Unaudited Standalone and Consolidated financial result for the half year ended September 30, 2021 of the company are available on the company's website "www.optimus.com", Bombay stock exchange's website "www.bseindia.com" and National stock exchange website "www.nseindia.com".
- Previous period's figures have been regrouped/reclassified where necessary, to confirm with the current period's presentation for the purpose of comparability.
- The Unaudited Standalone and Consolidated financial results have been reviewed by the Audit committee and were approved by the Board of Directors of the company at the meeting held on November 13, 2021.



Optimus Infracom Limited

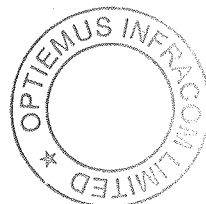
Reg. Office: K-20, IInd Floor, Lajpat Nagar Part - 2, New Delhi-110024

Corp. Office: D- 348, Sector- 63, Noida - 201307

CIN: L64200DL1993PLC054086

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2021

Particulars	Consolidated	
	As at	As at
	September 30, 2021	March 31, 2021
	(6 months)	(12 months)
	(Unaudited)	(Audited)
Assets		
Non-current assets		
Property, plant and equipment		
Property, plant and equipment	1,528	1,592
Capital work-in-progress	3,827	347
Other intangible assets	7	7
Goodwill	171	47
Investment properties	98	98
Financial assets		
Investments	4,087	4,300
Loans	556	555
Other financial assets	92	168
Deferred tax assets (net)	1,228	1,184
Other non-current assets	3,985	4,661
Total Non-current assets	15,579	12,959
Current assets		
Inventories	704	665
Financial assets		
Investments	26	26
Trade receivables	14,923	14,966
Cash and cash equivalents	2,613	3,791
Bank balances other than cash and cash equivalents	492	430
Loans	5,296	13,126
Other financial assets	714	203
Current tax assets (net)	106	453
Other current assets	2,350	2,699
Total Current assets	27,223	36,359
TOTAL	Total Assets	42,802
		49,318
Equity and liabilities		
Equity		
Equity share capital	8,581	8,581
Other equity	24,469	24,508
Total Equity	33,050	33,089
Non controlling interests	-52	-160
Non-current liabilities		
Financial liabilities		
Borrowings	125	386
Other financial liabilities	-	-
Provisions	74	72
Total Non-current liabilities	199	458
Current liabilities		
Financial liabilities		
Borrowings	3,360	9,848
Trade payables	5,338	5,604
Other financial liabilities	87	243
Other current liabilities	799	233
Provisions	20	2
Total Current liabilities	9,605	15,930
TOTAL	Total Liabilities	42,802
		49,318



Optiemus Infracom Limited

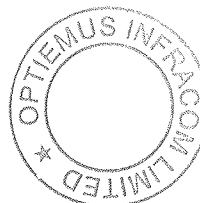
Reg. Office: K-20, IInd Floor, Lajpat Nagar Part - 2, New Delhi-110024

Corp. Office: D- 348, Sector- 63, Noida - 201307

CIN: L64200DL1993PLC054086

STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOWS FOR THE PERIOD ENDED SEPTEMBER 30, 2021

Particulars	As at	As at
	September 30, 2021	September 30, 2020
	(6 Months) (Unaudited)	(6 Months) (Unaudited)
A. Cash flow from operating activities		
Profit before tax from		
Continuing operations	441	(2,603)
Discontinued operations	-	1,427
	441	(1,176)
<i>Adjustments to reconcile profit before tax to net cash flows from operating activities:</i>		
Depreciation and amortization expense	83	245
Depreciation on discontinued operations	-	115
Amortisation of intangible assets	-	1
Bad debts and advances written off	11	647
Foreign Currency Translation Reserve	-	2
Provision for doubtful loans	-	220
Provision for doubtful deposits	-	40
Provision for doubtful debtors	61	171
Provision of Gratuity made	9	(7)
Lease equilization rent booked	-	144
Finance costs (including fair value change in financial instruments)	201	1,157
Profit on Relinquishment of rights in property	-	(330)
IndAS effect on rent income	-	(22)
Loss on disposal of property, plant and equipment	-	1
Foreign exchange gain/ loss	-	(58)
Fair value gain on financial instruments at fair value through profit or loss	(1)	(1)
Loss/(Profit) from sale of property, plant and equipments	-	(13)
Excess liabilities written back	(56)	(472)
Interest income	(704)	(74)
Operating profit before working capital changes	46	590
<i>Working capital adjustments:</i>		
(Increase)/ Decrease in trade and other receivables and prepayments	725	422
(Increase)/Decrease in inventories	(38)	248
Increase in trade and other payables and provision	213	(603)
Cash generated from operations	945	657
Income tax paid	(147)	(157)
Net cash flow generated from operating activities (A)	798	815
Cash flows from investing activities		
Proceeds from sale of property, plant and equipment	-	3
Purchase of fixed assets including CWIP and capital advances	(3,499)	(13)
Proceeds from sale of investments	-	40
Loans given / Loan repayment received	7,829	1,048
Proceeds from / (Investments in) fixed deposits with original maturities more than 3 months	(61)	54
Proceeds from Relinquishment of rights in property	-	330
Interest received (finance income)	704	6
Net cash flows generated from/(used in) investing activities (B)	4,974	1,468
Cash flows from financing activities		
Proceeds from / (repayment) of term loans	(261)	(588)
Proceeds from / (repayment) of short-term borrowings (net)	(6,488)	(327)
Interest paid	(201)	(1,128)
Net cash flows generated from/(used in) financing activities (C)	(6,951)	(2,044)
Net (decrease)/increase in cash & cash equivalents [(A)+(B)+(C)]	-1,178	239
Cash and cash equivalents at the beginning of the year	3,791	671
Cash and cash equivalents at the end of the year	2,613	910
Components of cash and cash equivalents		
Balances with banks in current accounts	596	909
Cheque in hand	2,014	-
Cash on hand	1	1
Deposits with original maturity of less than 3 months	2	-
Cash and cash equivalents at the end of the year	2,613	910



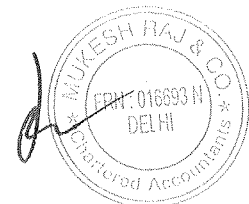
LIMITED REVIEW REPORT ON THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2021

**Review Report 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") which includes Group's share of loss in its associate and joint venture for the quarter and half year ended September 30, 2021 (the 'Statement'), being submitted by the Parent pursuant to 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 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 these financial statements based on our review.
3. We conducted our audit in accordance with Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following subsidiaries/Associates:
 - a. FineMS Electronics Private Limited
 - b. Optiemus Electronics Limited
 - c. Troosol Enterprises Private Limited
 - d. Optiemus Infracom (Singapore) Pte. Limited
 - e. Win Technology
 - f. Teleecare Network India Private Limited



5. Based on our review conducted and procedures performed as stated in paragraph 4 above and based on the consideration referred to in paragraph 7 below, 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.
6. The accompanying Statement includes unaudited interim financial information and other unaudited financial information of subsidiaries which has not been reviewed by their auditors, whose interim financial results reflect Group's share of total assets of **Rs. (118) Lakhs** as at September 30, 2021, Group's share of total revenue of **Rs. 301 Lakhs** and **Rs. 301 Lakhs**, total net loss after tax **Rs. 291 Lakhs** and **Rs. 234 Lakhs**, total comprehensive loss of **Rs. 291 Lakhs** and **Rs. 234 Lakhs** for the quarter and half year ended September 30, 2021 respectively, as considered in the Statement. They also include unaudited interim financial information and other unaudited financial information of an associate which reflect Group's share of total net loss after tax of **Rs. 353 Lakh** and **Rs. 213 Lakh** for the quarter and half year ended September 30, 2021, respectively. These unaudited interim financial results and other unaudited financial information have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in these respects are solely on such unaudited interim financial information and other unaudited financial information. In our opinion and according to the information and explanations given to us by the Management, these financial results are not material to the Group.

Our conclusion on the statement is not modified in respect of above matter.

Date : 13th November, 2021
Place: Noida (U.P.)
UDIN: 21094837AAAALQ9046



For Mukesh Raj & Co.
Chartered Accountants
Firm Reg. No. 016693N

A handwritten signature in black ink, appearing to read "Mukesh Goel".

Mukesh Goel
Partner
Membership No: 094837