

Ref. No. - OIL/CO/SE/2023-24/69

November 10, 2023

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 and half year ended 30.09.2023

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. 10th November, 2023 has, inter-alia, considered and approved the Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended 30th September, 2023.

A copy of the Unaudited Standalone & Consolidated Financial Results for the quarter and half year ended 30th September, 2023 along with Limited Review Report thereon is enclosed herewith.

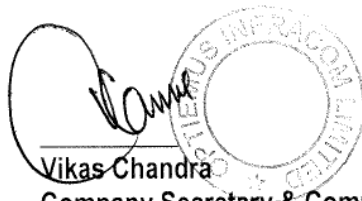
The meeting of Board of Directors commenced at 1:00 P.M. and concluded at 4:00 P.M.

Kindly take the same on your records.

Thanking You,

Yours truly,

For Optiemus Infracom Limited



Vikas Chandra

Company Secretary & Compliance Officer

OPTIEMUS INFRACOM LIMITED

CIN : L64200DL1993PLC054086

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

P.: 011-29840906-907 | Fax: 011-29840908 | www.optiemus.com

Optiemus Infracom Limited

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

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

CIN: L64200DL1993PLC054086

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

Figures in (₹ Lakhs) except EPS and Shares Data

S.No.	Particulars	Standalone					
		Quarter Ended		Half Year Ended		Year Ended	
		September 30, 2023 3 Months (Unaudited)	June 30, 2023 3 Months (Unaudited)	September 30, 2022 3 Months (Unaudited)	September 30, 2023 6 Months (Unaudited)	September 30, 2022 6 Months (Unaudited)	March 31, 2023 12 Months (Audited)
1	Revenue from operations						
	a) Income from Operations	13,110.07	14,491.49	12,830.55	27,601.56	27,325.34	59,727.15
	b) Other Income	653.77	7.48	555.68	661.25	1,216.16	4,650.33
	Total Income (a+b)	13,763.84	14,498.97	13,386.23	28,262.81	28,541.50	64,377.48
2	Expenses						
	a) Purchase of traded goods	12,786.46	13,673.40	12,291.59	26,459.85	25,972.85	54,311.70
	b) Changes in inventories of stock - in - trade	34.62	-10.71	96.11	23.91	261.79	245.03
	c) Employee benefit expenses	136.35	120.83	143.38	257.18	258.63	478.94
	d) Finance cost	2.53	1.40	1.08	3.93	52.51	97.87
	e) Depreciation, amortization and impairment expense	2.24	2.15	0.83	4.39	1.63	3.32
	f) Other expenses	296.46	132.35	191.14	428.80	384.95	4,975.58
	Total Expenses	13,258.66	13,919.42	12,724.13	27,178.06	26,932.36	60,112.44
3	Profit / (Loss) before exceptional item and tax (1-2)	505.18	579.55	662.10	1,084.75	1,609.14	4,265.04
4	Exceptional (income)/expense	-	-	-	-	-	-
5	Net profit before taxes (3-4)	505.18	579.55	662.10	1,084.75	1,609.14	4,265.04
6	Tax expense:						
	a) Current Tax	126.65	144.57	161.14	271.23	395.83	307.77
	b) Adjustment of tax relating to earlier periods	-	-	-	-	-	-277.94
	c) Deferred Tax	5.74	1.04	5.47	6.78	10.10	754.99
	Total tax expenses	132.39	145.61	166.61	278.01	405.93	784.82
7	Net profit after tax (5-6)	372.79	433.94	495.49	806.74	1,203.21	3,480.22
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	-0.58	0.47	0.56	-0.11	3.62	-0.74
9	Total Comprehensive income for the period (7+8)	372.21	434.41	496.05	806.63	1,206.83	3,479.48
10	Paid up Equity Share Capital (face value of ₹ 10/- each)	858,571,910	858,571,910	858,141,910	858,571,910	858,141,910	858,571,910
11	Earnings per share(EPS) face value (of ₹ 10/- each)						
	- Basic (INR)	0.43	0.51	1.73	0.94	1.41	4.05
	- Diluted (INR)	0.43	0.50	1.73	0.94	1.41	4.04

For Mukesh Raj & Co

Chartered Accountants

ICAI Firm Registration Number: 016693N

Mukesh

Mukesh Goel
Partner

Membership Number: 094837

Date: November 10, 2023

Place: Noida, Uttar Pradesh



By order of the Board of Directors
For Optiemus Infracom Limited

Ashok

Ashok Gupta
Executive Chairman
DIN: 00277434



OPTIEMUS INFRACOM LIMITED

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Corp. Office: Plot no.-2A, 1st Floor, WIng-A, Sector-126, Noida-201301 (U.P.)

P.: 0120-6726800, 805, 806, 807, 809, 810 | www.optiemus.com

Optiemus Infracom Limited		optiemus	
Reg. Office: K -20, II nd Floor, Lajpat Nagar - II, 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, 2023			
<i>(Figures in ₹ Lakhs)</i>			
Particulars	Standalone		
	As at September 30, 2023 (6 Months) (Unaudited)	As at March 31, 2023 (12 Months) (Audited)	
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	24.72	22.65	
(b) Investment Property	14.05	98.04	
(c) Other Intangible assets			
(c) Financial Assets			
(i) Investments	13,620.54	13,618.87	
(iii) Loans			
(ii) Others	577.57	362.88	
(d) Deferred tax assets (net)			
(e) Other non-current assets		1,173.11	
Total Non-current assets	14,236.88	15,275.55	
Current assets			
(a) Inventories	70.60	94.51	
(b) Financial Assets			
(i) Investments	0.00	27.78	
(ii) Trade receivables	17,505.20	26,444.88	
(iii) Cash and cash equivalents	849.37	252.44	
(iv) Bank balances other than (iii) above	14.87	12.00	
(v) Loans	16,067.51	13,946.27	
(vi) Others	585.07	2,796.97	
(c) Current tax assets (net)	291.91	359.63	
(d) Other current assets	3,470.10	149.31	
Total Current assets	38,854.63	44,083.79	
Total Assets	53,091.51	59,359.34	
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	8,585.72	8,585.72	
(b) Other Equity	31,955.06	32,436.29	
Total Equity	40,540.78	41,022.01	
Liabilities			
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings			
(b) Provisions	3.01	8.19	
(c) Deferred tax liabilities (net)	44.37	37.60	
Total Non-current liabilities	47.38	45.79	
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings			
(ii) Trade Payables			
(a) total outstanding dues of micro enterprises and small enterprises; and		0.33	
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	11,778.67	18,045.00	
(iii) Other financial liabilities	39.37	38.75	
(b) Other current liabilities	344.26	135.64	
(c) Provisions	69.82	2.00	
(d) Current tax liabilities (net)	271.23	69.82	
Total Current liabilities	12,503.35	18,291.54	
Total Liabilities	53,091.51	59,359.34	

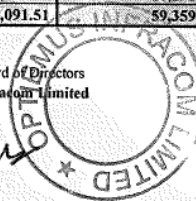
For Mukesh Raj & Co
Chartered Accountants
ICAI Firm Registration Number: 016693N

Mukesh Goel
Partner
Membership Number: 094837
Date: November 10, 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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UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2023

(Figures in ₹ Lakhs)

Particulars	Standalone	
	As at	As at
	September 30, 2023	September 30, 2022
	6 Months (Unaudited)	6 Months (Unaudited)
A. Cash flow from operating activities		
Profit before tax from		
Continuing operations	1,084.73	1,609.14
Discontinued operations	-	-
<i>Adjustments to reconcile profit before tax to net cash flows from operating activities:</i>		
Depreciation of property, plant and equipment	4.39	1.63
Interim Dividend	1,287.86	-
Bad debts and advances written off	-	0.82
Provision for doubtful loans	-	-
Provision for doubtful debtors	3.40	-5.31
Provision of Gratuity made	3.54	0.59
Amount of Gratuity paid	-	-
Investments written off	2.64	0.11
Finance costs (including fair value change in financial instruments)	3.93	52.51
Foreign exchange gain/ loss	-5.92	-17.27
Profit on sale of property, plant and equipment	-2.84	-0.08
Profit from sale of investments	-	-
Excess liabilities written back	-0.01	(134.21)
Interest income	-650.39	(1,063.78)
Fair value gain on financial instruments at fair value through profit or loss	-2.08	(0.81)
Share based Payment Expenses	-	30.97
Operating profit before working capital changes	1,729.25	474.31
<i>Working capital adjustments:</i>		
(Increase)/ Decrease in trade and other receivables and prepayments	8,131.12	1,769.91
(Increase)/Decrease in inventories	23.91	261.79
Increase in trade and other payables and provision	-6,060.45	497.57
Cash generated from operations	3,823.83	3,003.58
Income tax paid	29.75	(163.58)
Net cash flow generated from operating activities (A)	3,853.58	2,840.00

OPTIEMUS INFRACOM LIMITED

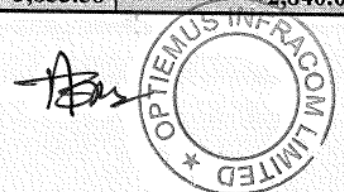
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**UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE QUARTER AND SIX MONTHS ENDED
SEPTEMBER 30, 2023**

(Figures in ₹ Lakhs)

Particulars	Standalone	
	As at	As at
	September 30, 2023	September 30, 2022
	6 Months (Unaudited)	6 Months (Unaudited)
Cash flows from investing activities		
Proceeds from sale of property, plant and equipment	89.51	0.72
Acquisition of investment in subsidiary including advances	-9.13	(0.19)
Disposal of discontinued operation	-	-
Proceeds from fixed deposits with original maturities more than 3 months (net)	-2.87	498.36
Repayment of loans received / (loans given)	-2,107.71	(1,978.97)
Interest received	65.32	1,063.79
Net cash flows generated from/(used in) investing activities (B)	(1,964.88)	(416.29)
Cash flows from financing activities		
Proceeds from / (repayment) of term loans	-1,287.86	-
Proceeds from / (repayment) of short-term borrowings (net)	-	(1,837.96)
Proceeds from / (repayment) of equity settled employee benefit reserve	-	57.41
Finance costs paid	-3.93	(52.51)
Net cash flows generated from/(used in) financing activities (C)	(1,291.79)	(1,833.06)
Net (decrease)/increase in cash & cash equivalents [(A)+(B)+(C)]	596.92	590.65
Cash and cash equivalents at the beginning of the year	252.44	597.21
Cash and cash equivalents at the end of the year	849.36	1,187.86
Components of cash and cash equivalents		
Balances with banks in current accounts	848.78	1,187.35
Cash on hand	0.59	0.51
	849.37	1,187.86

For Mukesh Raj & Co

Chartered Accountants

ICAI Firm Registration Number: 016693N



Mukesh Goel

Partner

Membership Number: 094837

Date: November 10, 2023

Place: Noida, Uttar Pradesh

By order of the Board of Directors

For Optiemus Infracom Limited

Ashok Gupta

Executive Chairman

DIN: 00277434

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 September 30, 2023

1. These financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (as amended) [Ind AS] prescribed under section 133 of the Companies Act, 2013 read with relevant rules, issued thereunder, and other recognized accounting practices and policies and in terms of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) {'Listing Regulations'}.
2. **Segment Reporting** - The Company publishes standalone financial results along with the consolidated financial results. In accordance with Ind AS 108, Operating Segments, the Company has disclosed the segment information in the consolidated financial statements. Accordingly, the segment information is given in the consolidated financial results of Optiemus Infracom Limited and its subsidiaries for the quarter ended September 30, 2023.
3. The figures for the last quarter results are the balancing figures between the unaudited figures in respect of the quarter and half – year ended on September 30, 2023 and published year to date figures up to the first quarter of the respective financial year.
4. NRC meeting was held on July 26, 2023, where it was decided to annul the remaining 4,00,000 unvested ESOPs which were surrendered to the Company and 57,000 vested ESOPs which was not exercised. Therefore no effect in diluted EPS will arise for the Quarter ended September 30, 2023.
5. The unaudited standalone financial results for the quarter ended September 30, 2023 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".
6. Previous period figures have been regrouped / reclassified where necessary, to confirm with the current period's presentation for the purpose of comparability.
7. The unaudited standalone financial results have been reviewed by the Audit Committee and were approved by the Board of Directors of the company at their meeting held on November 10, 2023.
8. The Company recently started a division namely "Optiemus Unmanned Systems" (OUS) for which expense of Rs 158 Lacs has been incurred and debited to P&L A/c in the Quarter ended September 30, 2023.

For Mukesh Raj & Co.

Chartered Accountants

ICAI Firm Registration Number: 016693N



Mukesh Goel
Partner

Membership Number: 094837

Date: November 10, 2023 Place: Noida



By order of the Board of Directors
for **Optiemus Infracom Limited**


Ashok Gupta
Executive Chairman
DIN: 00277434



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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
Optimus Infracom Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Optimus Infracom Limited** ("the Company") for the quarter ended September 30, 2023 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



Mukesh Goel

Partner

ICAI Membership Number: 094837



UDIN: 23094837BGVUOZ8452

Date: November 10, 2023

Place: Noida, Uttar Pradesh


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

optiemus

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

S.No.	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2023 3 Months (Unaudited)	June 30, 2023 3 Months (Unaudited)	September 30, 2022 3 Months (Unaudited)	September 30, 2023 6 Months (Unaudited)	September 30, 2022 6 Months (Unaudited)	March 31, 2023 12 Months (Audited)
1	Revenue from operations						
	a) Income from Operations	27,434.46	28,157.65	30,086.74	55,592.12	50,669.79	117,388.10
	b) Other Income	283.12	115.78	801.18	398.90	1,704.97	5,404.73
	Total Income (a+b)	27,717.58	28,273.43	30,887.92	55,991.02	52,374.76	122,792.83
2	Expenses						
	a) Cost of raw material consumed	11,485.93	7,224.66	17,626.71	18,710.58	24,619.28	58,399.86
	b) Purchase of traded goods	12,895.15	15,928.38	11,931.00	28,823.53	25,972.84	54,611.16
	c) Changes in inventories of stock - in - trade	(1,746.91)	1,738.09	-1,976.05	(8.82)	-3,750.86	-8,713.82
	d) Employee benefit expenses	1,995.69	1,350.90	1,199.44	3,346.59	1,914.07	4,079.45
	e) Finance cost	206.45	127.04	118.57	333.49	225.60	580.20
	f) Depreciation, amortization and impairment expense	407.67	389.35	501.26	797.02	654.83	1,296.63
	g) Other expenses	1,468.10	573.32	303.68	2,041.42	959.22	6,533.82
	Total Expenses	26,712.08	27,331.74	29,704.61	54,043.81	50,594.98	116,787.30
3	Profit/(Loss) before exceptional item and tax (1-2)	1,005.50	941.69	1,183.31	1,947.21	1,779.78	6,005.53
4	Exceptional (income)/expense	-	-	-	-	-	-
5	Share of profit/ loss of an associate and a joint venture	(80.66)	255.25	-167.14	174.58	(143.86)	(691.68)
6	Net profit before taxes (3-4+5)	924.84	1,196.94	1,016.17	2,121.79	1,635.92	5,313.85
7	Tax expense:						
	a) Current Tax	(126.65)	(144.57)	(161.14)	(271.23)	(395.83)	(307.77)
	b) Adjustment of tax relating to earlier periods	39.59	(19.79)	-	19.79	-	277.94
	c) Deferred Tax	(298.05)	(93.32)	(145.13)	(391.36)	(32.29)	(1,096.38)
	Total tax expenses	(385.11)	(257.68)	(306.27)	(642.80)	(428.12)	(1,126.21)
8	Net profit after tax (6-7)	539.73	939.26	709.90	1,478.99	1,207.80	4,187.64
9	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	-0.58	0.47	0.56	-0.11	3.62	-0.74
10	Total Comprehensive income for the period (8+9)	539.15	939.73	710.46	1,478.88	1,211.42	4,186.90
11	Total Comprehensive income attributable to - Owner of the company - Non - controlling interest	537.63 1.52	972.59 (32.86)	710.85 (0.38)	1,510.22 (31.34)	1,215.20 (3.78)	4,211.55 (24.65)
10	Paid up Equity Share Capital (face value of ₹ 10/- each)	858,571,910	858,571,910	858,141,910	858,571,910	858,141,910	858,571,910
11	Earnings per share(EPS) face value (of ₹ 10/- each)						
	- Basic (INR)	0.63	1.09	0.83	1.72	1.41	4.88
	- Diluted (INR)	0.63	1.08	0.83	1.72	1.41	4.87

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


Mukesh Goel
Partner
Membership Number: 094837
Date: November 10, 2023
Place: Noida, Uttar Pradesh



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For Optiemus Infracom Limited


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Executive Chairman
DIN: 00277434



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

S.No.	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2023 3 Months (Unaudited)	June 30, 2023 3 Months (Unaudited)	September 30, 2022 3 Months (Unaudited)	September 30, 2023 6 Months (Unaudited)	September 30, 2022 6 Months (Unaudited)	March 31, 2023 12 Months (Audited)
1	Segment Revenue						
	a) Telecommunications - Mobile Handsets and Accessories	10,725.66	16,884.80	12,830.55	27,610.46	27,325.34	60,041.75
	b) Renting Income	-	-	-	-	-	-
	c) Manufacturing Business	16,991.93	11,388.63	17,256.19	28,380.56	23,344.45	57,346.35
	Total	27,717.59	28,273.43	30,086.74	55,991.02	50,669.79	117,388.10
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net sales / income from operations	27,717.59	28,273.43	30,086.74	55,991.02	50,669.79	117,388.10
2	Segment Results						
	Profit before interest and tax						
	a) Telecommunications - Mobile Handsets and Accessories	(165.07)	599.63	(59.89)	434.56	290.62	1,006.61
	b) Renting Income	-	-	-	-	-	-
	c) Manufacturing Business	1,377.04	469.11	393.45	1,846.15	(134.07)	1,560.86
	Total	1,211.97	1,068.74	333.56	2,280.71	156.55	2,567.47
	Less:						
	a) Interest	206.45	127.04	118.57	333.49	225.60	580.20
	b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	80.64	(255.23)	(801.18)	(174.59)	(1,704.97)	(3,326.58)
	Total profit before tax	924.88	1,196.93	1,016.17	2,121.81	1,635.92	5,313.85

S.No.	Segment Assets	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2023 3 Months (Unaudited)	June 30, 2023 3 Months (Unaudited)	September 30, 2022 3 Months (Unaudited)	September 30, 2023 6 Months (Unaudited)	September 30, 2022 6 Months (Unaudited)	March 31, 2023 12 Months (Audited)
	a) Telecommunication - Mobile Handset and Accessories	53,091.51	68,201.41	54,069.29	53,091.51	54,069.29	59,961.15
	b) Rental Business	-	-	-	-	-	-
	c) Manufacturing Business	63,286.85	44,594.77	44,736.84	63,286.85	44,736.84	47,508.15
	Less: Inter Segment	(16,883.85)	(15,842.28)	(16,684.16)	(16,883.85)	(16,684.16)	(16,334.61)
	Other unallocated assets	-	-	-	-	-	-
	Total Segment Assets	99,494.51	96,953.90	82,121.97	99,494.51	82,121.97	91,134.69


S.No.	Segment Liabilities	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2023 3 Months (Unaudited)	June 30, 2023 3 Months (Unaudited)	September 30, 2022 3 Months (Unaudited)	September 30, 2023 6 Months (Unaudited)	September 30, 2022 6 Months (Unaudited)	March 31, 2023 12 Months (Audited)
	a) Telecommunication - Mobile Handset and Accessories	12,503.35	28,032.83	15,255.86	12,503.35	15,255.86	18,615.13
	b) Rental Business	-	-	-	-	-	-
	c) Manufacturing Business	49,320.86	44,012.29	45,592.38	49,320.86	45,592.38	47,199.45
	Less: Inter Segment	(910.20)	(12,997.23)	(13,859.94)	(910.20)	(13,859.94)	(12,926.10)
	Other unallocated liabilities	-	-	-	-	-	-
	Total Segment Liabilities	60,914.01	59,047.89	46,988.30	60,914.01	46,988.30	52,888.48

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


 Mukesh Goel
 Partner
 Membership Number: 094837
 Date: November 10, 2023
 Place: Noida, Uttar Pradesh



By order of the Board of Directors
 For Optiemus Infracom Limited


 Ashok Gupta
 Executive Chairman
 DIN: 00277434



OPTIEMUS INFRACOM LIMITED

CIN : L64200DL1993PLC054086

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

P.: 011-29840906 | Fax: 011-29840908

Corp. Office: Plot no.-2A, 1st Floor, Wing-A, Sector-126, Noida-201301 (U.P.)

P.: 0120-6726800, 805, 806, 807, 809, 810 | www.optiemus.com

Optiemus Infracom Limited		
Reg. Office: K -20, II nd Floor, Lajpat Nagar - II, New Delhi - 110024 Corp. Office: D-348, Sector 63, Noida, Uttar Pradesh - 201307 CIN: L64200DL1993PLC054086		
UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2023		
(Figures in ₹ Lakhs)		
Particulars	Consolidated	
	As at September 30, 2023 (6 Months) (Unaudited)	As at March 31, 2023 (12 Months) (Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	8,968.79	8,779.47
(b) Right of Use Assets	6,037.41	6,393.91
(c) Capital Work-in-Progress	260.34	261.43
(d) Investment Property	14.05	98.04
(e) Goodwill	5,753.23	5,753.23
(f) Other Intangible assets	6.70	8.05
(g) Financial Assets		
(i) Investments	4,608.74	4,432.48
(iii) Loans	52.44	52.15
(ii) Others	1,031.46	698.80
(h) Deferred tax assets (net)	559.19	771.08
(i) Other non-current assets	176.75	1,351.58
Total Non-current assets	27,469.10	28,600.22
Current assets		
(a) Inventories	16,279.07	11,489.45
(b) Financial Assets		
(i) Investments	-	27.78
(ii) Trade receivables	37,565.51	37,269.61
(iii) Cash and cash equivalents	1,069.59	1,422.99
(iv) Bank balances other than (iii) above	203.98	358.04
(v) Loans	2,247.22	1,369.10
(vi) Others	7,932.46	2,855.53
(c) Current tax assets (net)	478.11	475.50
(d) Other current assets	6,249.53	7,266.49
Total Current assets	72,025.41	62,534.47
Total Assets	99,494.51	91,134.69
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	8,585.72	8,585.72
(b) Other Equity	29,994.78	29,660.51
Total Equity	38,580.50	38,246.23
Non - Controlling Interest	(31.34)	(24.65)
Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,740.44	1,203.10
(iia) Lease Liabilities	5,127.62	5,514.90
(b) Provisions	131.14	107.26
(c) Deferred tax liabilities (net)	44.37	37.60
Total Non-current liabilities	7,012.24	6,838.21
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	3,395.31	4,266.17
(iia) Lease Liabilities	780.69	792.86
(ii) Trade Payables		
(a) total outstanding dues of micro enterprises and small enterprises; and	1,254.98	353.00
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	41,387.37	32,700.14
(iii) Other financial liabilities	601.37	2,369.87
(b) Other current liabilities	4,302.59	5,219.14
(c) Provisions	1,883.06	273.88
(d) Current tax liabilities (net)	296.41	75.21
Total Current liabilities	53,901.78	46,050.27
Total Liabilities	99,494.51	91,134.69

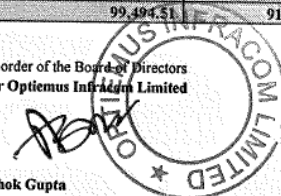
For Mukesh Raj & Co
Chartered Accountants
ICAI Firm Registration Number: 016693N

Mukesh Goel
Partner
Membership Number: 094837
Date: November 10, 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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 CIN: L64200DL1993PLC054086

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2023
(Figures in ₹ Lakhs)

Particulars	Consolidated	
	As at	As at
	September 30, 2023 6 Months (Unaudited)	September 30, 2022 6 Months (Unaudited)
A. Cash flow from operating activities		
Profit before tax from		
Continuing operations	1,947.21	1,779.78
Discontinued operations	-	-
Adjustments to reconcile profit before tax to net cash flows from operating activities:		
Depreciation and amortization expense	439.17	654.83
Depreciation of Rou Asset	356.50	-
Amortisation of intangible assets	1.35	-
Interim Dividend	1,287.86	-
Prior Period Adjustments	13.26	784.89
Bad debts and advances written off	10.27	0.82
Foreign currency translation reserve	-	8.52
Provision for doubtful debtors	3.40	-5.31
Provision of Gratuity made	18.83	0.59
Provision for diminution in value of investments or Investments written off	2.64	0.11
Finance costs (including fair value change in financial instruments)	982.08	225.60
IndAS effect on rent income	-5.25	-
Foreign exchange gain	-290.65	-17.27
Loss/(Profit) from sale of property, plant and equipment	-2.84	-0.08
Excess liabilities written back	-0.01	-134.21
Interest income	-672.74	-1,063.79
Unbilled Revenue	-188.07	-
Rental Income	-22.14	-
Rounding off diff in P&L	0.00	-
Share Based payment expense	-	30.97
Fair value gain on financial instruments at fair value through profit or loss	-2.08	-0.81
Operating profit before working capital changes	3,878.80	2,264.65
Working capital adjustments:		
(Increase)/ Decrease in trade and other receivables and prepayments	-5,168.95	-9,297.72
(Increase)/Decrease in inventories	-4,789.62	-7,676.33
Increase in trade and other payables and provision	8,263.59	15,503.86
Cash generated from operations	2,183.81	794.45
Income tax paid	29.75	-163.58
Net cash flow generated from operating activities (A)	2,213.56	630.87
Cash flows from investing activities		
Proceeds from sale of property, plant and equipment	89.51	0.72
Purchase of fixed assets including CWIP and capital advances	(630.64)	-7,663.10
Acquisition of goodwill in subsidiaries	7.40	-0.19
Right to use assets	356.50	-
Repayment of loans received / (loans given)	(2,111.53)	770.42
Interest received	70.45	1,063.79
Net cash flows generated from/(used in) investing activities (B)	(2,196.44)	(5,397.81)
Cash flows from financing activities		
Proceeds from long - term borrowings (net)	1,479.91	2,629.13
Interim Dividend paid	-1,287.86	-
Lease Liability	-399.45	-
Proceeds from short-term borrowings (net)	818.89	3,299.77
Finance costs paid	-982.08	(168.20)
Net cash flows generated from/(used in) financing activities (C)	(370.59)	5,760.70
Net (decrease)/increase in cash & cash equivalents [(A)+(B)+(C)]	-353.46	993.78
Cash and cash equivalents at the beginning of the year	1,422.99	2,523.26
Cash and cash equivalents at the end of the year	1,069.53	3,517.04
Components of cash and cash equivalents		
Balances with banks in current accounts	1,068.31	2,237.46
Cheque in hand	-	1,279.00
Cash on hand	1.21	0.58
	1,069.53	3,517.04

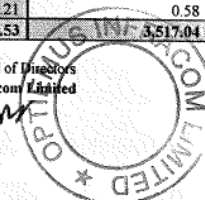
For Mukesh Raj & Co
 Chartered Accountants
 ICAI Firm Registration Number: 016693N

Mukesh Goyal
 Partner
 Membership Number: 094837
 Date: November 10, 2023
 Place: Noida, Uttar Pradesh



By order of the Board of Directors
 For Optiemus Infracom Limited

Ashok Gupta
 Executive Chairman
 DIN: 00277434


OPTIEMUS INFRA-COM LIMITED

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Notes to the consolidated financial results for the quarter and half – year ended September 30, 2023

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 unaudited figures in respect of the quarter and half – year ended on September 30, 2023 and published year to date figures up to the first quarter of the respective financial year.
4. NRC meeting was held on July 26, 2023, where it was decided to annul the remaining 4,00,000 unvested ESOPs and 57,000 vested ESOPs which was not exercised. Therefore no effect in diluted EPS will arise for the Quarter ended September 30, 2023.
5. The unaudited standalone and consolidated financial results for the quarter and half - year ended September 30, 2023 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".
6. Previous period figures have been regrouped / reclassified where necessary, to confirm with the current period's presentation for the purpose of comparability.
7. The unaudited consolidated and standalone financial results have been reviewed by the Audit Committee and were approved by the Board of Directors of the company at their meeting held on November 10, 2023.
8. The Group Company recently started a division namely "Optiemus Unmanned Systems" (OUS) for which expense of Rs 158 Lacs has been incurred and debited to P&L A/c in the Quarter ended September 30, 2023.

For Mukesh Raj & Co.

Chartered Accountants

ICAI Firm Registration Number: 016693N



Mukesh Goel

Partner

Membership Number: 094837

Date: November 10, 2023

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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LIMITED REVIEW REPORT ON THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2023

Review Report to

The Board of Directors

Optimus Infracom Limited

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **Optimus 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, 2023 (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. Optimus Electronics Limited
- c. Troosol Enterprises Private Limited
- d. Optimus Infracom (Singapore) Pte. Limited
- e. Win Technology
- f. GDN Enterprises Private Limited
- g. Teleecare Network India Private Limited
- h. Optimus Telecommunication Private Limited



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 6 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 ₹ 46,076.66 Lakhs as at September 30, 2023, Group's share of total revenue of ₹ 14,324.40 Lakhs and ₹ 27,990.56 Lakhs, total net profit after tax ₹ 93.78 Lakhs and ₹ 343.85 Lakhs, total comprehensive profit of ₹ 93.78 Lakhs and ₹ 343.85 Lakhs for the quarter and half year ended September 30, 2023 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)/ Profit after tax of (₹ 80.67) Lakhs and ₹ 174.58 Lakhs for the quarter and half year ended September 30, 2023, 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.

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

For Mukesh Raj & Co.

Chartered Accountants

ICAI Firm Registration Number: 016693N



Mukesh Goel

Partner

Membership Number: 094837



UDIN: 23094837BGVUPA2099

Date: November 10, 2023

Place: Noida, Uttar Pradesh