

Optiemus Infracom Limited
Reg. Office: K-20, IInd 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 2017	31st March 2017	31st March 2018	31st March 2017
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Revenue					
I Revenue from Operations	29,340	8,239	21,078	61,032	106,339
II. Other Income	781	310	2,721	1,237	2,871
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 Comprehensive 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 Comprehensive 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)	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)
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

STATEMENT OF ASSETS AND LIABILITIES

Particulars	Standalone		
	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	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			
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

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

Nature of Adjustments	For the quarter ended 31st March 2017	For the year ended 31st March 2017
Profit after tax (PAT) as per Previous GAAP after Non controlling Interest	312	988
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	316	1,002

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	27,721	26,732
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	27,787	26,785

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

Figures in Lacs except EPS and shared data

Particulars	Year Ended	
	31st March 2018	31st March 2017
	(Audited)	(Audited)
Revenue		
I Revenue from Operations	72,299	175,657
II. Other Income	1,612	2,903
III. Total Revenue	73,911	178,560
IV. Expenses:		
Cost of raw material consumed	17,641	65,704
Purchase of traded goods	28,672	100,581
(Increase)/ decrease in inventories of stock-in-trade	7,667	(5,766)
Excise duty on sales	28	1,218
Employee benefits expense	3,426	3,385
Finance costs	3,316	4,412
Depreciation and amortization expense	1,590	1,911
Share in loss of partnership firm	-	102
Other expenses	9,571	5,912
Total Expenses	71,910	177,459
V. Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	2,001	1,101
VI. Exceptional Items	0	-
VII. Profit/(Loss) before extraordinary items and tax (V-VI)	2,001	1,101
VIII. Extraordinary Items	-	-
IX. Profit before Tax (VII-VIII)	2,001	1,101
X. Tax expense		
Current tax	1,301	628
Adjustment of tax relating to earlier periods	(81)	24
Deferred tax credit	(608)	(225)
XI. Profit/(loss) for the period from continuing operations (IX-X)	1,388	674
XII. Other Comprehensive income		
A (i) Items that will not be reclassified to Profit & Loss	(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 Comprehensive income for the period	-7	27
XIV. Profit / (Loss) for the period (XI+XIV)	1,381	701
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)
XVII. Earnings Per equity share		
(a) Basic	1.61	0.82
(b) Diluted	1.61	0.82

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES
Figures in Laacs

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

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

Nature of Adjustments	For the year ended 31st March 2017
Profit after tax (PAT) as per Previous GAAP after Non controlling Interest	690
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	701

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	29,185	24,732
Adjustments: Increase / (decrease) :		
Fair value of Investments	46	38
Un-winding of Discounts on Security deposits received	34	10
Total equity (Shareholders funds) as per Ind AS	29,265	24,780