

Ref. No. - OIL/CO/SE/2025-26/12

May 26, 2025

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

Subject: Outcome of Board Meeting and Submission of Audited Standalone and Consolidated Financial Results for the quarter and financial year ended 31.03.2025

Dear Sir/Ma'am,

Pursuant to Regulation 30 and 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations**"), as amended, this is to inform you that the Board of Directors of the Company at its meeting held today i.e. 26th May, 2025 has, inter-alia, considered and approved the following:

- 1) Audited Standalone and Consolidated Financial Results for the quarter and financial year ended 31st March, 2025.

Copy of the Audited Standalone and Consolidated Financial Results for the quarter and financial year ended 31st March, 2025 along with Auditor's Report thereon are enclosed herewith as **Annexure-I**.

Further, pursuant to the second proviso to Regulation 33(3)(d) of the Listing Regulations, we hereby declare that the Statutory Auditors of the Company viz. M/s. Mukesh Raj & Co, Chartered Accountants, have issued an Audit Report on Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended 31st March, 2025 with **unmodified opinion**.

- 2) Re-appointment of M/s. Rohit Kishan Garg & Co., Chartered Accountants (Firm Registration No. 0016480C), as an Internal Auditors of the Company for the financial year 2025-26.
- 3) Appointment of M/s. S.K. Batra & Associates, Companies Secretaries, as Secretarial Auditors of the Company for a term of 5 (Five) consecutive years commencing from the financial year 2025-26 till 2029-30, subject to the approval of shareholders at the ensuing Annual General Meeting of the Company.

The requisite details in respect of abovementioned Item No. 2 and 3 as required under Listing Regulations read with SEBI's Master Circular No.: SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 are given in enclosed **Annexure-II**.

The meeting of Board of Directors commenced at 02:30 P.M. and concluded at 04:55 P.M.

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

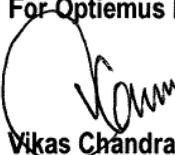


Kindly take the same on your records.

Thanking You,

Yours truly,

For Optiemus Infracom Limited


Vikas Chandra

Company Secretary & Compliance Officer



Encl.: As Above

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

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2025

Figures in (₹ Lakhs) except EPS and Shares Data

S.No.	Particulars	Standalone				
		Quarter Ended			Year Ended	
		March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		3 Months (Audited)	3 Months (Unaudited)	3 Months (Unaudited)	12 Months (Audited)	12 Months (Audited)
1	Income					
	a) Revenue from Operations	22,045.42	14,525.06	21,404.09	59,153.05	64,442.53
	b) Other Income	752.54	103.79	1,303.35	1,316.10	2,336.32
	Total Income (a+b)	22,797.96	14,628.85	22,707.44	60,469.15	66,778.85
2	Expenses					
	a) Purchase of traded goods	21,227.59	13,027.99	16,011.27	55,003.11	57,131.38
	b) Changes in inventories of stock - in - trade	5.99	72.32	(22.80)	81.39	5.99
	c) Employee benefit expenses	132.11	115.07	161.03	509.29	555.78
	d) Finance cost	63.78	21.92	21.31	91.39	26.46
	e) Depreciation, amortization and impairment expense	9.34	4.95	2.87	26.65	10.74
	f) Other expenses	37.33	614.54	4,801.80	1,487.81	5,480.00
	Total Expenses	21,476.14	13,856.79	20,975.48	57,199.64	63,210.35
3	Profit/(Loss) before exceptional item and tax (1-2)	1,321.82	772.06	1,731.96	3,269.51	3,568.50
4	Exceptional (income)/expense	-	-	-	-	-
5	Net profit before taxes (3-4)	1,321.82	772.06	1,731.96	3,269.51	3,568.50
6	Tax expense:					
	a) Current Tax	(271.93)	(276.35)	(368.78)	(932.30)	(834.54)
	b) Adjustment of tax relating to earlier periods	-	-	-	-	(8.73)
	c) Deferred Tax	(107.76)	(0.79)	(214.86)	(113.17)	(221.93)
	Total tax expenses	(379.69)	(277.14)	(583.64)	(1,045.47)	(1,065.20)
7	Net profit after tax (5-6)	942.13	494.92	1,148.32	2,224.04	2,503.30
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	0.05	(2.13)	8.30	5.49	(4.70)
9	Total Comprehensive income for the period (7+8)	942.18	492.79	1,156.62	2,229.53	2,498.60
10	Paid up Equity Share Capital (face value of ₹ 10/- each)	872,529,910	858,571,910	858,571,910	872,529,910	858,571,910
11	Earnings per share(EPS) face value (of ₹ 10/- each)					
	- Basic (INR)	1.09	0.57	1.35	2.59	2.91
	- Diluted (INR)	1.08	0.57	1.35	2.58	2.91

For Mukesh Raj & Co
Chartered Accountants
ICAI Firm Registration Number: 016883N



Monika Goel
Partner
ICAI membership number:094072

Place:Noida (Uttar Pradesh)
Date: May 26, 2025

By order of the Board of Directors
For Optiemus Infracom Limited



Ashok Gupta
Executive Chairman
DIN : 00277434

Place:Noida (Uttar Pradesh)
Date: May 26, 2025

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

CIN: L64200DL1993PLC054086

AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2025

(Figures in ₹ Lakhs)

Particulars	Standalone	
	As at	As at
	March 31, 2025	March 31, 2024
	(12 Months)	(12 Months)
	(Audited)	(Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	6.57	24.94
(b) Investment Property	-	14.04
(c) Right to use assets	51.81	
(d) Financial Assets		
(i) Investments	41,246.44	14,566.44
(ii) Others	375.33	382.53
(e) Other non - current assets	2,101.04	-
Total Non - current assets	43,781.19	14,987.95
Current assets		
(a) Inventories	7.13	88.52
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	28,515.81	19,264.95
(iii) Cash and cash equivalents	3,218.57	340.35
(iv) Bank balances other than (iii) above	32.87	17.87
(v) Loans	-	15,392.96
(vi) Others	91.71	5,045.05
(c) Current tax assets (net)	243.00	243.01
(d) Other current assets	878.33	173.27
Total Current assets	32,987.42	40,565.98
Total Assets	76,768.61	55,553.93
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	8,725.30	8,585.72
(b) Other Equity	50,183.67	33,647.07
Total Equity	58,908.97	42,232.79
Liabilities		
Non - current liabilities		
(a) Financial Liabilities		
(i) Lease liabilities	42.78	-
(b) Provisions	9.58	7.78
(c) Deferred tax liabilities (net)	372.70	259.53
Total Non - current liabilities	425.06	267.31



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AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2025

(Figures in ₹ Lakhs)

Particulars	Standalone	
	As at	As at
	March 31, 2025	March 31, 2024
	(12 Months)	(12 Months)
	(Audited)	(Audited)
Current liabilities		
(a) Financial Liabilities		
(i) Lease liabilities	12.27	-
(ii) Trade Payables		
(a) total outstanding dues of micro enterprises and small enterprises; and	1.86	0.03
(b) total outstanding dues of creditors other than micro enterprises and small en	16,989.39	12,130.83
(iii) Other financial liabilities	12.01	12.11
(b) Other current liabilities	305.99	243.00
(c) Provisions	12.11	19.39
(d) Current tax liabilities (net)	100.95	648.47
Total Current liabilities	17,434.58	13,053.83
Total Equity & Liabilities	76,768.61	55,553.93

For Mukesh Raj & Co

Chartered Accountants

ICAI Firm Registration Number: 016693N



Monika Goel

Partner

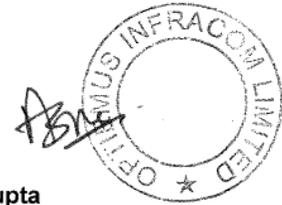
ICAI membership number:094072

Place:Noida (Uttar Pradesh)

Date: May 26, 2025

By order of the Board of Directors

For Optiemus Infracom Limited



Ashok Gupta

Executive Chairman

DIN : 00277434

Place:Noida (Uttar Pradesh)

Date: May 26, 2025

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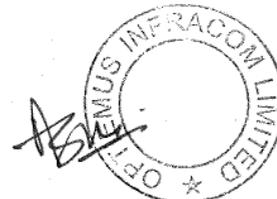
Corporate Office: D-348, Sector 63, Noida, Uttar Pradesh - 201307

CIN: L64200DL1993PLC054086

AUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2025

(Figures in ₹ Lakhs)

Particulars	Standalone	
	As at	As at
	March 31, 2025	March 31, 2024
	12 Months	12 Months
	(Audited)	(Audited)
A. Cash flow from operating activities		
Profit before tax from		
Continuing operations	3,269.51	3,568.50
Adjustments to reconcile profit before tax to net cash flows from operating activities:		
Depreciation of property, plant and equipment	9.38	10.74
Depreciation on right of use assets	17.27	-
Bad debts and advances written off	83.04	3,927.87
Provision for doubtful loans	674.55	674.55
Provision for doubtful debtors	14.90	18.07
Provision of Gratuity made	6.56	7.91
Lease equalization rent booked	0.29	-
Investments written off	4.40	1.00
Finance costs (including fair value change in financial instruments)	91.39	26.46
Loss on sale of current investment	-	2.24
Foreign exchange gain/ loss	(3.88)	(19.42)
Profit on disposal of property, plant and equipment	(7.85)	(2.34)
Profit on sale of investment property	(10.95)	(1.00)
Excess liabilities written back	(114.09)	(16.24)
Interest income	(853.63)	(1,359.13)
Bad debts recovered	(2.42)	-
Fair value gain on financial instruments at fair value through profit or loss	(312.31)	(937.09)
Operating profit before working capital changes	2,866.16	5,902.12
Working capital adjustments:		
(Increase)/ Decrease in trade and other receivables and prepayments	(5,091.93)	2,115.48
(Increase)/Decrease in inventories	81.39	5.99
Increase in trade and other payables and provision	5,034.43	(5,793.72)
Cash generated from operations	2,890.05	2,229.87
Income tax paid	(1,479.83)	(147.99)
Net cash flow generated from operating activities (A)	1,410.23	2,081.88
Cash flows from investing activities		
Acquisition of property, plant and equipment and intangible assets	(11.91)	(16.03)
Proceeds from sale of property, plant and equipment	28.75	5.32
Acquisition of investment in subsidiary including advances	(28,472.10)	(11.48)
Redemption of current investment	-	25.54
Proceeds from sale of investment property	25.00	84.99
Right of use asset	(69.08)	-
Proceeds from fixed deposits with original maturities more than 3 months (net)	(15.00)	(5.87)
Repayment of loans received / (loans given)	14,718.39	(2,121.24)
Interest received	853.63	1,359.13
Net cash flows generated from/(used in) investing activities (B)	(12,942.32)	(679.64)



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AUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2025

(Figures in ₹ Lakhs)

Particulars	Standalone	
	As at	As at
	March 31, 2025	March 31, 2024
	12 Months	12 Months
	(Audited)	(Audited)
Cash flows from financing activities		
Proceeds from issue of equity share capital	139.58	-
Money received against issue of share warrants	5,063.39	-
Interim Dividend paid	-	(1,287.87)
Lease Liability	55.05	-
Finance costs paid	(91.39)	(26.46)
Proceeds from securities premium on issuance of share capital	9,243.68	-
Net cash flows generated from/(used in) financing activities (C)	14,410.31	(1,314.33)
Net (decrease)/increase in cash & cash equivalents [(A)+(B)+(C)]	2,878.22	87.91
Cash and cash equivalents at the beginning of the year	340.35	252.44
Cash and cash equivalents at the end of the year	3,218.57	340.35
Components of cash and cash equivalents		
Balances with banks in current accounts	3,218.12	339.76
Cash on hand	0.45	0.59
	3,218.57	340.35

For Mukesh Raj & Co

Chartered Accountants

ICAI Firm Registration Number: 016693N



Monika Goel

Partner

ICAI membership number:094072



Place:Noida (Uttar Pradesh)

Date: May 26, 2025

By order of the Board of Directors

For Optiemus Infracom Limited



Ashok Gupta

Executive Chairman

DIN : 00277434



Place:Noida (Uttar Pradesh)

Date: May 26, 2025

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Notes to the standalone financial results for the year ended March 31, 2025

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 results. Accordingly, the segment information is given in the consolidated financial results of Optiemus Infracom Limited and its subsidiaries for the year ended March 31, 2025.
3. The figures for the last quarter of the current year and previous year are the balancing figures between the audited figures in respect of full financial year and the published year to date unaudited figures up to the third quarter of the current year and previous year which were subjected to a limited review.
4. The audited standalone financial results for the year ended March 31, 2025 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".
5. Previous period figures have been regrouped / reclassified where necessary, to confirm with the current period's presentation for the purpose of comparability.
6. The audited 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 May 26, 2025.

For Mukesh Raj & Co.

Chartered Accountants

ICAI Firm Registration Number: 016693N



Monika Goel

Partner

Membership Number: 094072

Date: May 26, 2025

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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Independent Auditor's Report on the Quarterly and Year-to-Date Audited Standalone Financial Results of Optiemus Infracom Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors of
Optiemus Infracom Limited

Report on the Audit of the Standalone Financial Results for the Quarter and Year ended March 31, 2025

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **Optiemus Infracom Limited** (the "Company") for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable Indian accounting standards (Ind AS) and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2025 and for the year to date results for the period from April 01, 2024 to March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the standalone financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's responsibility for the standalone financial results

This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related annual standalone financial statements for the year ended March 31, 2025. The Company's Board of Directors are responsible for the preparation and presentation of the standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian accounting standards (Ind AS) prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the



going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's responsibilities for the audit of the standalone financial results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the standalone financial results of the Company to express an opinion on the standalone financial results.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2025 and March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025/March 31,2024 and the published un-audited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion is not modified in respect of the above matter.

For Mukesh Raj & Co

Chartered Accountants

ICAI Firm Registration Number: 016693N



Monika Goel

Partner

ICAI Membership Number: 094072



UDIN: 25094072BMUIWA4815

Place: Noida, Uttar Pradesh

Date: May 26, 2025

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2025

Figures in (₹ Lakhs) except EPS and Shares Data

S.No.	Particulars	Quarter Ended			Year Ended	
		March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		3 Months (Audited)	3 Months (Unaudited)	3 Months (Audited)	12 Months (Audited)	12 Months (Audited)
1	Income					
	a) Revenue from operations	44,925.84	47,150.32	49,009.70	188,999.68	152,772.28
	b) Other income	963.89	(19.23)	1,158.72	1,728.42	1,842.25
	Total income (a+b)	45,889.53	47,131.09	50,168.42	190,728.10	154,614.53
2	Expenses					
	a) Cost of materials consumed	18,104.58	17,470.32	20,836.57	102,498.59	68,253.85
	b) Purchase of traded goods	21,228.48	20,131.43	17,084.74	63,773.65	62,046.43
	c) Changes in inventories of stock - in - trade, work-in-progress, and finished goods	(567.13)	2,960.15	1,224.04	(693.37)	(988.83)
	d) Employee benefit expenses	1,281.61	1,565.50	1,803.09	6,082.39	7,003.36
	e) Finance cost	717.42	828.58	291.31	3,003.01	795.52
	f) Depreciation, amortization and impairment expense	424.89	575.90	565.18	2,238.33	1,764.78
	g) Other expenses	2,561.21	1,640.03	5,356.99	6,491.37	8,587.40
	Total Expenses	43,751.06	45,169.89	46,961.92	183,393.97	147,462.51
3	Profit/(Loss) before exceptional item and tax (1-2)	2,138.47	1,961.20	3,206.50	7,334.13	7,152.02
4	Exceptional (income)/expense	-	-	-	-	-
	Adjustment for prior period expenses	-	-	-	-	-
5	Profit/(Loss) after exceptional item and before tax	2,138.47	1,961.20	3,206.50	7,334.13	7,152.02
6	Share of profit/ loss of an associate and a joint venture	(35.34)	100.78	370.07	333.60	456.66
7	Net profit before taxes (5+6)	2,103.13	2,061.98	3,576.57	7,667.73	7,608.68
8	Tax expense:					
	a) Current tax	456.43	(979.23)	(459.67)	(1,684.74)	(925.43)
	b) Adjustment of tax relating to earlier periods	90.89	-	-	90.89	(9.84)
	c) Deferred tax	(404.65)	417.51	(712.67)	259.13	(997.45)
	Total tax expenses	142.67	(561.72)	(1,172.34)	(1,334.72)	(1,932.72)
9	Net profit after tax (7+8)	2,245.80	1,500.26	2,404.23	6,333.01	5,675.96
10	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	(0.65)	8.10	20.65	10.89	7.65
	- Income tax relating to items that will not be reclassified to profit or loss	(0.10)	(2.57)	(3.11)	(1.63)	(3.11)
11	Total Comprehensive income for the period (9+10)	2,245.05	1,505.79	2,421.77	6,342.27	5,680.50
	- Owner of the company	2,310.29	1,515.49	2,443.56	6,428.12	5,704.82
	- Non - controlling interest	(65.24)	(9.70)	(21.79)	(85.85)	(24.32)
12	Paid up Equity Share Capital (face value of ₹ 10/- each)					
13	Earnings per share(EPS) face value (of ₹ 10/- each)					
	- Basic (INR)	2.61	1.75	2.82	7.37	6.62
	- Diluted (INR)	2.60	1.75	2.82	7.33	6.52

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



Monika Goel
Partner
Membership Number: 094072
Date: May 26, 2025
Place: Noida, Uttar Pradesh



By order of the Board of Directors
For Optiemus Infracom Limited



Ashok Gupta
Executive Chairman
DIN: 00277434



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

S.No.	Particulars	Consolidated				
		Quarter Ended			Year Ended	
		March 31, 2025 3 Months (Audited)	December 31, 2024 3 Months (Unaudited)	March 31, 2024 3 Months (Audited)	March 31, 2025 12 Months (Audited)	March 31, 2024 12 Months (Audited)
1	Segment revenue					
	a) Trading & distribution	22,045.41	14,701.63	22,759.88	60,020.03	67,308.07
	b) Manufacturing business	23,519.75	33,504.25	46,202.09	134,123.52	106,910.44
	Total	45,565.16	48,205.88	68,961.97	194,143.55	174,218.51
	Less: Inter segment revenue	(639.52)	(1,055.56)	(19,952.27)	(5,143.87)	(21,446.23)
	Net sales / income from operations	44,925.64	47,150.32	49,009.70	188,999.68	152,772.28
2	Segment results					
	Profit/(Loss) before tax, finance costs, other unallocable expenditure net off unallocable income					
	a) Trading & distribution	406.98	866.90	443.00	1,839.19	1,279.53
	b) Manufacturing business	1,485.02	1,940.07	1,896.07	6,769.53	4,825.75
	Total	1,892.00	2,806.97	2,339.07	8,608.72	6,105.28
	Less:					
	a) Finance cost	717.42	826.57	291.31	3,003.01	795.52
	b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	(928.55)	(81.56)	(1,528.81)	(2,062.02)	(2,298.92)
	Total profit before tax	2,103.13	2,061.96	3,576.57	7,667.73	7,608.68

S.No.	Segment assets	Consolidated				
		Quarter Ended			Year Ended	
		March 31, 2025 3 Months (Audited)	December 31, 2024 3 Months (Unaudited)	March 31, 2024 3 Months (Audited)	March 31, 2025 12 Months (Audited)	March 31, 2024 12 Months (Audited)
	a) Trading & distribution	77,134.96	50,064.08	56,278.12	77,134.96	56,278.12
	b) Manufacturing business	109,231.60	107,652.76	113,163.82	109,231.60	113,163.82
	Less: Inter segment	(31,308.40)	(24,351.61)	(34,671.52)	(31,308.40)	(34,671.52)
	Other unallocated assets	-	-	-	-	-
	Total Segment assets	155,058.16	133,365.23	134,770.42	155,058.16	134,770.42

S.No.	Segment liabilities	Consolidated				
		Quarter Ended			Year Ended	
		March 31, 2025 3 Months (Audited)	December 31, 2024 3 Months (Unaudited)	March 31, 2024 3 Months (Audited)	March 31, 2025 12 Months (Audited)	March 31, 2024 12 Months (Audited)
	a) Trading & distribution	17,875.02	6,216.01	13,695.45	17,875.02	13,695.45
	b) Manufacturing business	70,143.33	83,983.20	110,127.96	70,143.33	110,127.96
	Less: Inter segment	510.31	(3,603.00)	(31,700.47)	510.31	(31,700.47)
	Other unallocated liabilities	-	-	-	-	-
	Total segment liabilities	88,528.66	86,596.21	92,122.94	88,528.66	92,122.94

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




Monika Goel
 Partner
 Membership Number: 094072
 Date: May 26, 2025
 Place: Noida, Uttar Pradesh

By order of the Board of Directors
 For Optiemus Infracom Limited




Ashok Gupta
 Executive Chairman
 DIN: 00277434

AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2025

Particulars	(Figures in ₹ Lakhs)	
	Consolidated	
	As at	As at
	March 31, 2025 (12 Months) (Audited)	March 31, 2024 (12 Months) (Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipment	14,157.07	13,913.87
(b) Capital work-in-progress	2,391.74	260.34
(c) Right of use assets	9,390.96	5,680.91
(d) Investment property	-	14.04
(e) Goodwill	5,753.23	5,753.23
(f) Other intangible assets	18.40	5.17
(g) Financial assets		
(i) Investments	6,466.74	5,825.23
(ii) Loans	52.15	52.15
(iii) Others	1,014.29	913.71
(h) Deferred tax assets	363.14	20.16
(i) Other non-current assets	7,682.86	2,086.52
Total non-current assets	47,270.58	34,525.33
Current assets		
(a) Inventories		
(b) Financial assets	24,417.20	33,693.33
(i) Trade receivables		
(ii) Cash and cash equivalents	59,993.44	48,135.38
(iii) Bank balances other than (iii) above	14,433.64	2,923.99
(iv) Loans	145.77	81.32
(v) Others	-	693.42
(c) Current tax assets	274.49	4,731.46
(d) Other current assets	457.11	437.72
	8,065.93	9,548.48
Total current assets	107,787.58	100,245.10
Total assets	155,058.16	134,770.42
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	8,725.30	8,585.72
(b) Other equity	57,804.20	34,061.76
Total equity	66,529.50	42,647.48
Non-controlling interest	2,784.83	-24.32
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings		
(ii) Lease liabilities	6,625.14	1,973.09
(iii) Other financial liabilities (other than those specified above)	6,234.95	4,746.20
(b) Provisions	442.95	388.73
(c) Deferred tax liabilities	81.53	50.29
	372.71	287.23
Total non-current liabilities	16,542.11	7,421.22
Current liabilities		
(a) Financial liabilities		
(i) Borrowings		
(ii) Lease liabilities	6,308.27	8,897.80
(iii) Trade payables	585.96	768.70
(a) total outstanding dues of micro enterprises and small enterprises; and	605.99	582.83
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	60,153.88	69,920.56
(iv) Other financial liabilities	904.25	1,269.42
(b) Other current liabilities	2,206.44	2,440.12
(c) Provisions	573.47	82.92
(d) Current tax liabilities	648.29	739.36
Total current liabilities	71,986.55	84,701.72
Total liabilities	155,058.16	134,770.42

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



Monika Goel
 Partner
 Membership Number: 094072
 Date: May 26, 2025
 Place: Noida, Uttar Pradesh



By order of the Board of Directors
 For Optiemus Infracom Limited



Ashok Gupta
 Executive Chairman
 DIN : 00277434



AUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2025

(Figures in ₹ Lakhs)

Particulars	Year ended		Year ended	
	March 31, 2025		March 31, 2024	
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before tax		7,667.73		7,608.68
Adjustments to reconcile profit before tax to net cash flows from operating activities:				
- Depreciation of property, plant and equipment	1,509.87		1,048.76	
- Depreciation of right of use asset	724.72		713.01	
- Amortisation of intangible assets	3.74		3.01	
- Interest expenses on financial liabilities measured at amortised cost	3,003.01		795.52	
- Interest income	(393.88)		(51.29)	
- (Profit)/ Loss on sale of non current/current investments	(7.85)		2.24	
- Fair value gain on financial instruments at fair value through profit or loss	(312.31)		(937.08)	
- Provision for diminution in value of investments or investments written off	4.40		1.00	
- Provision on legal liabilities	55.07		-	
- Provision on doubtful advances	1.08		-	
- Provision on doubtful loans	674.55		-	
- Unbilled Revenue	(791.89)		(92.36)	
- Provision of gratuity made	40.47		35.27	
- Irrecoverable balances written off/ back (net)	287.42		3,896.02	
- Expected credit loss allowance on trade receivables	115.16		118.07	
- Foreign exchange loss/(gain)	(6,574.85)		(595.52)	
- Share of (profit)/ loss of associate	(333.60)		(456.66)	
- Exchange differences in translating the financial statements of a foreign subsidiaries	3.67		5.96	
- Gain on disposal of Investment Property	(10.96)		(1.00)	
- Gain on disposal of property, plant and equipment (net)	(7.85)	(2,010.01)	(2.34)	4,482.61
Operating profit before working capital changes		5,657.72		12,091.29
Adjustments for (increase)/decrease in operating assets				
- Inventories	9,276.12		(22,321.94)	
- Trade receivables	(12,280.64)		(11,270.53)	
- Other current financial assets	4,456.97		(1,937.50)	
- Other non current financial assets	(100.57)		(153.34)	
- Other current assets	2,273.36		(7,380.89)	
- Other non current assets	(5,576.34)		965.06	
Adjustments for increase/(decrease) in operating liabilities:				
- Trade payables	(3,168.67)		38,037.89	
- Other current financial liabilities	(365.17)		(1,008.84)	
- Other non current financial liabilities	54.22		312.12	
- Other current liabilities	(233.68)		(3,090.12)	
- Non current provision	0.04		12.05	
- Current provisions	435.48	(5,208.88)	8.69	(7,827.35)
Cash generated from operations		448.84		4,263.94
Direct taxes paid (net)		(1,702.69)		(230.21)
Net cash flow from operating activities (A)		(1,253.85)		4,033.73
B. CASH FLOWS FROM INVESTING ACTIVITIES				
Payment for property, plant and equipment, capital work in progress, intangible assets and intangible asset under development	(3,893.59)		(6,179.86)	
Proceeds/impairment of sale of property, plant and equipment and investment property	25.00		85.00	
Right to use asset (ROU)	(4,434.78)		0.01	
Loans given/received back	18.86		675.68	
Purchase/proceeds from investments	7.85		25.55	
Interest received	393.86		51.29	
Proceeds from fixed deposits with original maturities more than 3 months (net)	(84.45)		276.71	
Acquisition of share of non - controlling interest	2,895.00		7.52	
Net cash (used) in investing activities (B)		(5,062.25)		(5,068.10)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Issue of equity share capital	139.58		-	
Issue of equity share warrants	5,063.39		-	
Proceeds from / (repayment) of term loans	4,652.05		1,254.29	
Interim dividend paid	-		(1,287.86)	
Proceeds from / (repayment) of short-term borrowings (net)	(2,589.53)		4,147.32	
Lease liability	1,306.01		(792.86)	
Finance costs paid	(3,003.01)		(795.52)	
Proceeds from security premium on issuance of share capital	9,243.69		-	
Share application money proceeds, pending allotment	3,003.57		-	
Net cash (used) in financing activities (C)		17,816.76		2,525.37
Net (decrease)/increase in cash and cash equivalents (A+B+C)		11,509.65		1,501.00
Cash and cash equivalents at the beginning of the year		2,923.99		1,422.99
Cash and cash equivalents at the end of the year*		14,433.64		2,923.99
* Comprises:				
Cash on hand		1.14		1.05
Balances with banks :				
- In current accounts		14,432.50		2,922.94
		14,433.64		2,923.99

For Mukesh Raj & Co
 Chartered Accountants
 ICAI Firm Registration No. 1000016693N



Monika Goel
 Partner
 Membership Number: 094672
 Date: May 26, 2025
 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.: 011-29840906-907 | 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

Notes to the consolidated financial results for the year ended March 31, 2025

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 of the current year and previous year are the balancing figures between the audited figures in respect of full financial year and the published year to date unaudited figures up to the third quarter of the current year and previous year which were subjected to a limited review.
4. The audited consolidated financial results for the year ended March 31, 2025 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".
5. Previous period figures have been regrouped / reclassified where necessary, to confirm with the current period's presentation for the purpose of comparability.
6. The audited 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 May 26, 2025.

For Mukesh Raj & Co.

Chartered Accountants

ICAI Firm Registration Number: 016693N



Monika Goel

Partner

Membership Number: 094072

Date: May 26, 2025

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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Independent Auditor's Report on the Quarterly and Year-to-Date Audited Consolidated Financial Results of Optiemus Infracom Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Optiemus Infracom Limited

Report on the audit of the consolidated financial results for the quarter and year ended March 31, 2025.

Opinion

We have audited the accompanying quarterly and year to date consolidated financial results of **Optiemus Infracom Limited** ("Holding Company"), its subsidiaries (collectively, "the Group") and its associate for the quarter and financial year ended March 31, 2025 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the report of the other auditors on the separate audited financial statements of the subsidiaries and an associate, the Statement:

- i. Include the results of the following subsidiaries/ associates:
 - a. Optiemus Electronics Limited
 - b. Optiemus Infracom (Singapore) Pte. Ltd.
 - c. Fine MS Electronics Private Limited
 - d. Troosol Enterprises Private Limited
 - e. Win Technologies (Partnership Firm)
 - f. Teleecare Networks India Private Limited
 - g. GDN Enterprises Private Limited
 - h. Optiemus Telecommunication Private Limited
 - i. Bharat Innovative Glass Technologies Private Limited
 - j. Optiemus Unmanned Systems Private Limited
- ii. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- iii. gives a true and fair view in conformity with the applicable Indian accounting standards (Ind AS) and other accounting principles generally accepted in India, of the net income and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2025 and for the year to date results for the period from April 01, 2024 to March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their report referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.



Management's responsibilities for the consolidated financial results

The Statement has been prepared on the basis of the annual consolidated financial statements. The Board of Directors of the Holding Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its Associate in accordance with the applicable accounting standards prescribed under Section 133 of the act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the Companies included in the Group, its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its Associate and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the Company included in the Group and its Associate are responsible for assessing the ability of the Group and its Associate to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Group and its Associate are also responsible for overseeing the financial reporting process of the Company and its Associate.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Group has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability and its Associate to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of auditor's report. However, future events or conditions may cause the Company and its Associate to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the Statement, including the disclosures and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results /financial information of the Holding Company within the Group of which we are the independent auditors, to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entity included in the Statement of which we are the independent auditors. For the other entity included in the Statement, which have been audited by other auditor, such other auditor remains responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual consolidated financial results.

We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance of the Holding Company with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards

We also performed procedures in accordance with the Master Circular issued by the Securities Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matter

1. The accompanying Statement includes audited & *unaudited** financial results and other financial information of subsidiaries, whose financial results reflect Group's share of total assets of ₹ **78,289.56 Lakhs** as at March 31, 2025, and total revenues of ₹ **22,880.22 Lakhs** and ₹ **1,29,846.63 Lakhs**, total net profit after tax of ₹ **1,339.04 Lakhs** and total net profit after tax ₹ **3,775.38 Lakhs**, total comprehensive income of ₹ **1,338.25 Lakhs** and total comprehensive profit of ₹ **3,779.15 Lakhs** for the quarter and year ended March 31, 2025 respectively and net cash inflow of ₹ **8,631.43 Lakhs** for the year ended March 31, 2025 as considered in the Statement which have/ *haven't** been audited by their respective independent auditors. These Annual Financial Statements and financial information have been audited by other auditors whose report have been furnished to us, and our opinion on the consolidated annual financial results to the extent they have been derived from such annual financial statements is based solely on the report of such auditor.

**includes a subsidiary (i.e. M/s Bharat Innovative Glass Technologies Private Limited) incorporated w.e.f. October 04, 2024.*

One of the Subsidiary "Optiemus Infracom (Singapore) Pte. Limited" is located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles generally accepted in that country and which have been audited by other auditor under generally accepted auditing standards applicable in that country. The Holding Company's management has converted the financial statements of subsidiary located outside India from accounting principles generally accepted in that country to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion in so far as it relates to the balances and affairs of subsidiary located outside India is based on the report of other auditor and conversion prepared by the management of the Holding Company and audited by us.

The consolidated financial results also include the Group's share of the net loss of ₹ **(35.34) Lakhs** and net profit of ₹ **333.6 Lakhs** for the quarter and year ended March 31, 2025 respectively, in respect of Associates. These financial statements/financial information have been audited by other auditors whose report have been furnished to us, and our opinion on the consolidated annual financial results to the extent they have been derived from such annual financial statements is based solely on the report of such auditor.

2. In respect of wholly owned subsidiary i.e. M/s Optiemus Electronics Limited, the auditor has included under "Other matter" paragraph in its audit report dated May 23, 2025, regarding the non-confirmation of certain party balances. These balances have been recorded at their book values in the absence of confirmations.



Consequently, any adjustments, if required, will be accounted for upon settlement, reconciliation, or finalisation of these balances with the respective parties.

3. In respect of wholly owned subsidiary i.e. M/s Optiemus Electronics Limited, the auditor has included under "Other matter" paragraph in its audit report dated May 23, 2025, the company maintains its books of account in an ERP system which does not have a standard module for directly providing details of closing inventory and its valuation. However, we have carried out a physical verification of inventory on a sample basis and did not observe any material discrepancies in quantities. For the purpose of reporting as at March 31, 2025, we have placed reliance on the management's physical verification of 100% of the inventory in respect of both quantity and valuation.

Our report on the Statement is not modified in respect of above matters.

The statement includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the end of the third quarter of the financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Mukesh Raj & Co

Chartered Accountants

ICAI Firm Registration Number: 016693N


Monika Goel

Partner

ICAI Membership Number: 094072

UDIN: 25094072BMUIWD9134



Place: Noida, Uttar Pradesh

Date: May 26, 2025

Details pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No.: SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024

S. No.	Particulars	Internal Auditors	Secretarial Auditors
1.	Name of the Auditor's firm	M/s. Rohit Kishan Garg & Co.	M/s. S.K. Batra & Associates
2.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Re-appointment	Appointment
3.	Date of appointment / re-appointment/ cessation & terms of appointment/re-appointment	Re-appointed in the Board Meeting held on 26.05.2025 for the Financial Year 2025-26	Appointed in the Board Meeting held on 26.05.2025 for a term of 5 (Five) years commencing from the Financial Year 2025-26 till 2029-2030
4.	Brief Profile (in case of appointment)	<p>M/s. Rohit Kishan Garg & Co. is a professionally managed firm with extensive experience in Audit, Direct and Indirect taxes, International Taxation and financial advisory services.</p> <p>Backed by a dedicated team of Chartered Accountants, Corporate Financial Advisors and Tax Consultants, the firm combines technical expertise with industry insight to deliver reliable financial advice and customized, proactive solutions.</p>	<p>M/s. S.K. Batra & Associates is a Peer Reviewed Firm of Practicing Company Secretaries, duly registered with the Institute of Company Secretaries of India.</p> <p>With over 16 years of experience, the firm has been providing exclusive qualitative professional services in the field of Corporate Laws, Secretarial Compliances, Mergers and Amalgamations, Corporate Restructuring, Intellectual Property Rights, FEMA matters, Valuation, Compliance & Assurance Services and other Consultancy including Finance & Taxation to various corporate clients.</p>
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable	Not Applicable

OPTIEMUS INFRACOM LIMITED

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