

Ref. No. - OIL/CO/SE/2023-24/35

August 12, 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 ended 30.06.2023**

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. 12<sup>th</sup> August, 2023 has, inter-alia, considered and approved the Unaudited Standalone and Consolidated Financial Results for the quarter ended 30<sup>th</sup> June, 2023.

A copy of the Unaudited Standalone & Consolidated Financial Results for the quarter ended 30<sup>th</sup> June, 2023 along with Limited Review Report thereon is enclosed herewith.

The meeting of Board of Directors commenced at 3:00 P.M. and concluded at 4:40 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](http://www.optiemus.com)

**Optiemus Infracom Limited**

Registered Office: K -20, II<sup>nd</sup> Floor, Lajpat Nagar - II, New Delhi - 110024  
 Corporate Office: D-348, Sector 63, Noida, Uttar Pradesh - 201307  
 CIN: L64200DL1993PLC054086

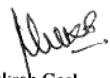
**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023**

Figures in (₹ Lakhs) except EPS and Shares Data

S.No.	Particulars	Standalone			
		Quarter Ended		Year Ended	
		June 30, 2023	March 31, 2023	June 30, 2022	March 31, 2023
		3 Months (Unaudited)	3 Months (Audited)	3 Months (Unaudited)	12 Months (Audited)
<b>1</b>	<b>Revenue from operations</b>				
	a) Income from Operations	14,491.49	17,569.87	14,494.79	59,727.15
	b) Other Income	7.48	3,198.86	660.48	4,650.33
	<b>Total Income (a+b)</b>	<b>14,498.97</b>	<b>20,768.73</b>	<b>15,155.27</b>	<b>64,377.48</b>
<b>2</b>	<b>Expenses</b>				
	a) Purchase of traded goods	13,673.40	14,038.33	13,681.26	54,311.70
	b) Changes in inventories of stock - in - trade	(10.71)	215.27	165.68	245.03
	c) Employee benefit expenses	120.83	113.44	115.25	478.94
	d) Finance cost	1.40	(18.02)	51.43	97.87
	e) Depreciation, amortization and impairment expense	2.15	0.94	0.81	3.32
	f) Other expenses	132.35	4,360.31	193.81	4,975.58
	<b>Total Expenses</b>	<b>13,919.42</b>	<b>18,710.27</b>	<b>14,208.24</b>	<b>60,112.44</b>
<b>3</b>	<b>Profit/(Loss) before exceptional item and tax (1-2)</b>	<b>579.55</b>	<b>2,058.46</b>	<b>947.03</b>	<b>4,265.04</b>
<b>4</b>	<b>Exceptional (income)/expense</b>				
<b>5</b>	<b>Net profit before taxes (3-4)</b>	<b>579.55</b>	<b>2,058.46</b>	<b>947.03</b>	<b>4,265.04</b>
<b>6</b>	<b>Tax expense:</b>				
	a) Current Tax				
	b) Adjustment of tax relating to earlier periods	(144.57)	(254.82)	234.68	307.77
	c) Deferred Tax	(1.04)	745.86	4.63	(277.94)
	<b>Total tax expenses</b>	<b>(145.61)</b>	<b>491.04</b>	<b>239.31</b>	<b>754.99</b>
<b>7</b>	<b>Net profit after tax (5-6)</b>	<b>433.94</b>	<b>1,567.42</b>	<b>707.72</b>	<b>3,480.22</b>
<b>8</b>	<b>Other comprehensive income / (expenses) net of taxes</b>				
	Items that will not be reclassified to Profit or Loss				
	- Remeasurement gain/(loss) of the defined benefit plan	0.47	1.70	3.06	(0.74)
<b>9</b>	<b>Total Comprehensive income for the period (7+8)</b>	<b>434.41</b>	<b>1,569.12</b>	<b>710.78</b>	<b>3,479.48</b>
<b>10</b>	<b>Paid up Equity Share Capital (face value of ₹ 10/- each)</b>	<b>85,85,71,910</b>	<b>85,85,71,910</b>	<b>85,81,41,910</b>	<b>85,85,71,910</b>
<b>11</b>	<b>Earnings per share(EPS) face value (of ₹ 10/- each)*</b>				
	- Basic (INR)	<b>0.51</b>	<b>1.83</b>	<b>0.83</b>	<b>4.05</b>
	- Diluted (INR)	<b>0.50</b>	<b>1.82</b>	<b>0.83</b>	<b>4.04</b>

\* EPS is not annualized for the quarter ended June 30, 2023, quarter ended March 31, 2023 and quarter ended June 30, 2022.

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

  
**Mukesh Goel**  
 Partner  
 Membership Number: 094837  
 Date: August 12, 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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## 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 June 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 June 30, 2023.
3. During the quarter ended June 30, 2023, the Board of Directors have declared and the company has paid the 1<sup>st</sup> Interim dividend of 15% (INR 1.5 per Equity Share of INR 10 each) for the financial year 2022-23.
4. The figures for the last quarter results are the balancing figures between the audited figures in respect of the full financial year and published year to date figures up to the third quarter of the respective financial year.
5. The audited standalone financial results for the quarter ended June 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 August 12, 2023.

**For Mukesh Raj & Co.**

*Chartered Accountants*

**ICAI Firm Registration Number:** 016693N



**Mukesh Goel**

Partner

Membership Number: 094837

Date: August 12, 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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**LIMITED REVIEW REPORT**

**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**  
**Optiemus Infracom Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Optiemus Infracom Limited** ("the Company") for the quarter ended June 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: 23094837BGVULY9086**  
**Date: August 12, 2023**  
**Place: Noida, Uttar Pradesh**

**Optiemus Infracom Limited**


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 CIN: L64200DL1993PLC054086

**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023**
*Figures in (₹ Lakhs) except EPS and Shares Data*

S.No.	Particulars	Consolidated			
		Quarter Ended		Year Ended	
		June 30, 2023 3 Months (Unaudited)	March 31, 2023 3 Months (Audited)	June 30, 2022 3 Months (Unaudited)	March 31, 2023 12 Months (Audited)
<b>1</b>	<b>Revenue from operations</b>				
	a) Income from Operations	28,157.65	34,049.83	20,583.05	117,388.10
	b) Other Income	115.78	3,410.62	903.79	5,404.73
	<b>Total Income (a+b)</b>	<b>28,273.43</b>	<b>37,460.45</b>	<b>21,486.84</b>	<b>122,792.83</b>
<b>2</b>	<b>Expenses</b>				
	a) Cost of raw material consumed	7,224.66	15,146.66	6,992.57	58,399.86
	b) Purchase of traded goods	15,928.38	14,037.57	14,041.84	54,611.16
	c) Changes in inventories of stock - in - trade	1,738.09	(1,224.17)	-1,774.81	-8,713.82
	d) Employee benefit expenses	1,350.90	1,127.25	714.63	4,079.45
	e) Finance cost	127.04	156.97	107.03	580.20
	f) Depreciation, amortization and impairment expense	389.35	372.87	153.57	1,296.63
	g) Other expenses	573.32	5,056.53	655.55	6,533.82
	<b>Total Expenses</b>	<b>27,331.74</b>	<b>34,673.68</b>	<b>20,890.38</b>	<b>116,787.30</b>
<b>3</b>	<b>Profit/(Loss) before exceptional item and tax (1-2)</b>	<b>941.69</b>	<b>2,786.77</b>	<b>596.46</b>	<b>6,005.53</b>
4	Exceptional (income)/expense	-	-	-	-
	Adjustment of prior period expenses	-	-	-	-
5	Share of profit/ loss of an associate and a joint venture	255.25	(415.64)	23.28	(691.68)
<b>6</b>	<b>Net profit before taxes (3-4+5)</b>	<b>1,196.94</b>	<b>2,371.13</b>	<b>619.74</b>	<b>5,313.85</b>
<b>7</b>	<b>Tax expense:</b>				
	a) Current Tax	(144.57)	254.82	(234.68)	(307.77)
	b) Adjustment of tax relating to earlier periods	(19.79)	-	-	277.94
	c) Deferred Tax	(93.32)	(903.60)	112.84	(1,096.38)
	<b>Total tax expenses</b>	<b>(257.68)</b>	<b>(648.78)</b>	<b>(121.84)</b>	<b>(1,126.21)</b>
<b>8</b>	<b>Net profit after tax (6-7)</b>	<b>939.26</b>	<b>1,722.35</b>	<b>497.90</b>	<b>4,187.64</b>
<b>9</b>	<b>Other comprehensive income / (expenses) net of taxes</b>				
	Items that will not be reclassified to Profit or Loss				
	- Remeasurement gain/(loss) of the defined benefit plan	0.47	1.70	3.06	(0.74)
<b>10</b>	<b>Total Comprehensive income for the period (8+9)</b>	<b>939.73</b>	<b>1,724.05</b>	<b>500.96</b>	<b>4,186.90</b>
<b>11</b>	<b>Total Comprehensive income attributable to</b>				
	- Owner of the company	972.59	1,744.95	504.35	4,211.55
	- Non - controlling interest	(32.86)	(20.90)	(3.39)	(24.65)
12	Paid up Equity Share Capital (face value of ₹ 10/- each)	858,571,910	858,571,910	858,141,910	858,571,910
<b>13</b>	<b>Earnings per share (EPS) face value (of ₹ 10/- each)</b>				
	- Basic (INR)	1.09	2.01	0.58	4.88
	- Diluted (INR)	1.08	2.00	0.58	4.87

\* EPS is not annualized for the quarter ended June 30, 2023, quarter ended March 31, 2023 and quarter ended June 30, 2022.

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

  
 Mukesh Goel  
 Partner  
 Membership Number: 094837  
 Date: August 12, 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

### Notes to the consolidated financial results for the quarter ended June 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. During the quarter ended June 30, 2023, the Board of Directors have declared and the Company has paid the 1<sup>st</sup> Interim dividend of 15% (INR 1.5 per Equity Share of INR 10 each) for the financial year 2022-23.
4. The figures for the last quarter results are the balancing figures between the audited figures in respect of the full financial year and published year to date figures up to the third quarter of the respective financial year.
5. The unaudited consolidated financial results for the quarter ended June 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 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 August 12, 2023.

**For Mukesh Raj & Co.**

*Chartered Accountants*

**ICAI Firm Registration Number: 016693N**



**Mukesh Goel**

Partner

Membership Number: 094837

Date: August 12, 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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**LIMITED REVIEW REPORT**

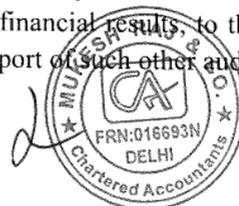
**Limited Review Report on Quarterly Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To**  
**The Board of Directors**  
**Optiemus Infracom Limited**

1. We have reviewed the accompanying statement of consolidated unaudited financial results of Optiemus Infracom Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associate for quarter ended June 30, 2023 being submitted by the Parent pursuant to the requirement 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 the statement 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. We did not review the interim financial information of 5 (Five) subsidiaries included in the consolidated unaudited financial results, included in the statement, whose interim financial information reflect total revenue of ₹ 13,666.16 Lakhs for the quarter ended June 30, 2023 and of 1 (One) associate company, whose consolidated unaudited financial results reflect total profit of ₹ 552.26 Lakhs out of which ₹ 255.25 Lakhs is included in consolidated unaudited financial results for the quarter ended June 30, 2023. These interim financial information have been reviewed by other auditors whose report(s) has/(have) been furnished to us, and our opinion on the quarterly financial results, to the extent they have been derived from such financial results is based solely on the report of such other auditors.



5. The Statement includes the results of the following subsidiaries/Associates:
- Fine MS Electronics Private Limited
  - Optiemus Electronics Limited
  - Troosol Enterprises Private Limited
  - Optiemus Infracom (Singapore) Pte. Limited
  - Win Technology
  - GDN Enterprises Private Limited
  - Teleecare Network India Private Limited
6. The accompanying Statement includes the financial results of subsidiaries which reflect total revenue of ₹ 13,666.16 Lakhs, total net profit of ₹ 250.07 Lakhs and total comprehensive profit of ₹ 250.07 Lakhs for the quarter ended June 30, 2023, as considered in the consolidated unaudited financial results. They also include financial results of an associate which reflect total net profit of ₹ 255.25 Lakhs for the quarter ended June 30, 2023. These financial results are unaudited and have been furnished to us by the Management and our conclusion on the consolidated unaudited financial results, in so far as it relates to the amounts and disclosures included in these respects are solely on such unaudited financial results. Our conclusion on the statement is not modified in respect of our reliance on the interim financial information certified by the management of the parent.
7. Based on our review conducted and procedures performed as stated in paragraph 4 above and based on the consideration referred to in paragraph 6 above, 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.

**For Mukesh Raj & Co.**

*Chartered Accountants*

**ICAI Firm Registration Number: 016693N**



**Mukesh Goel**  
**Partner**

**ICAI Membership Number: 094837**



**UDIN: 23094837BGVULZ9129**

**Date: August 12, 2023**

**Place: Noida, Uttar Pradesh**