

Ref: OFL/BSE/2021 Date: 13.08.2021

To,

The Corporate Relations department Bombay Stock Exchange Limited Department of Corporate Services P J Towers, Dalal Street, Fort, MUMBAI 400001

Re: Optimus Finance Limited Script Code: 531254

Subject: Submission of Financial Results for the First Quarter ended on 30th June, 2021

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the following:

- 1) Statement showing the Unaudited Standalone and Consolidated Financial Results for the First Quarter ended 30th June, 2021.
- 2) Limited Review Report by Statutory Auditors on Unaudited Standalone and Consolidated Financial Results for the First Quarter ended 30th June, 2021.

Kindly confirm and take the above information on your records.

Thanking you,

Yours faithfully, FOR: OPTIMUS FINANCE LIMITED

Deepak Raval Whole time Director & CS

Encl: As above



OPTIMUS FINANCE LIMITED

Regd. Off.: 504A, "OZONE", Dr. Vikram Sarabhai Marg, Vadi-wadi, Vadodara-390 003, Gujarat, INDIA Phone: +91 265 232 5321 • Email:optimusfinance@yahoo.com • CIN: L65910GJ1991PLC015044 Website: www.optimusfinance.in

OPTIMUS FINANCE LIMITED

CIN: L65910GJ1991PLC015044

Regd. Office : 504A 5th Floor, Ozone, Dr. Vikram Sarabhai Marg, Vadi-Wadi, Vadodara - 390003 STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2021

			Standalone				
Particulars			Quarter Ended			Year Ended	
			30th June, 2021 (Unaudited)	31st March, 2021 (Audited)	30th June, 2020 (Unaudited)	31st March, 2021 (Audited)	
-	i la construcción de la construc	Received and the second se	(onduited)	(Fidding a)			
		Income					
		Revenue from Operation	11.88	12.45	15.46	57.0	
	(i)	Interest Income	-	-	-	33.4	
-	(ii)	Sale of Shares Total Revenue from Operation	11.88	12.45	15.46	90.4	
-		Total Revenue from Operation					
1		Other income	0.01	0.26	-	0.2	
11		Total Income (I+II)	11.88	12.72	15.46	90.6	
		Expenses	2.70	3.37	4.34	15.2	
		(a) Finance Cost	2.78	Activities of		3.	
		(b) Fees & commission expense	0.21	0.02	1.40	33.	
		(c) Purchase of shares		-	-	(7.8	
		(d) Changes in Inventories of stock-in trade	-	-	-	30.	
		(e) Employee Benefit expenses	7.85		7.41		
		(f) Depreciation and amortization expense*	0.00			0.	
. 1		(g) Other expenses	2.79	3.31		12.	
v		Total Expenses	13.64	14.74	16.24	86.	
v		Profit before Tax (III - IV)	(1.76)	(2.02)	(0.78)	4.0	
		Tax expense					
VI				(2.82)	-	0	
		(a) Current Tax	(0.10)	0.51	(0.09)	C	
		(b) Deferred Tax	(0.20)			C	
		(c) Income tax earlier years		Sec. 1. Sec. 1.			
		Total Tax Expense	(0.10)	(2.31) (0.09)	1	
			(1.66)	0.29	(0.69)	2.	
VII		Profit after Tax (V - VI)	(1.00)	0.25	(0.00)		
/111		Other Comprehensive Income			21 - 12		
		Items that will not be classified to profit or loss					
		Equity Instruments through other comprehensive income					
		Tax on items that will not be reclassified to profit or loss					
		Equity Instruments through other comprehensive income	-	-	-		
IX		Total other comprehensive income, net of tax	-	-	-		
			14.00	0.29	(0.69) 2	
Х		Total comprehensive income for the year (VIII+IX)	(1.66) 0.23	(0.05		
хі		Paid-up Equity share capital of Rs. 10 each	557.23	557.23	3 557.23	557	
XII		Other Equity		-		387	
VIII		Earnings per share (not annualised)					
	1	Editings per share (not annualised)	10.00	0.0	(0.01	.)	
XIII		Basic(Rs.)	(0.03	5)] 0.0	(0.01	.)	

* Amount less than Rupees one thousand

See accompanying notes to the Financial Results





OPTIMUS FINANCE LIMITED CIN: L65910GJ1991PLC015044 Regd. Office : 504A 5th Floor, Ozone, Dr. Vikram Sarabhai Marg, Vadi-Wadi, Vadodara - 390003 STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2021



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	Particulars		Quarter Ended		rear Ended
		30th June, 2021	31st March, 2021	30th June, 2020	Year Ended 31st March, 2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
	Income Revenue from Operation				
(11.69	12.37	15.34	56.
	ii) Income from operating leases	-	0.90	-	3.
1.0	ii) Sale of Product	1,867.86	1,252.24	1,207.18	5,247.
1.2	v) Sale of Shares		-	-	33.
(v) Other operating income	-	0.48	0.44	1.
-	Total Revenue from Operation	1,879.55	1,265.99	1,222.96	5,343.
	Other income	103.26	6.94	20.28	59
	Total Income (I+II)	1,982.81	1,272.93	1,243.24	5,402
	Expenses				
	(a) Finance Cost	31.53	36.90	27.14	130
	(b) Fees & commission expense	0.21	0.01	1.40	3
	(c) Purchase of shares	-	-	-	33
	(d) Cost of Material consumed	1,340.27	849.56	780.45	3,403
1	(e) Purchase of stock - in - Trade	243.57	61.16	68.12	363
	(f) Changes in inventories of finished goods and stock - in - trade	(3.72)	(3.10)	14.55	34
		104.35	120.20	114.80	46
	(g) Employee Benefit expenses (h) Depreciation and amortization expense	31.60	31.95	31.93	12
	(i) Other expenses	120.36	112.74	118.16	44
	Total Expenses	1,868.16	1,209.43	1,156.55	5,003
	Profit before Tax (III - IV)	114.65	63.49	86.69	399
		이번 영국 영국	3.0		
6	Tax expense	7.90	(6.02)	4.04	3
	(a) Current Tax	(0.15)	8.89	12.98	
	(b) Deferred Tax (c) Income tax earlier years	(0.13)	1.30	-	
_		7.74	4.17	17.02	4
	Total Tax Expense	7.74	4.17		
11	Profit after Tax (V - VI)	106.91	59.33	69.67	355
m	Other Comprehensive Income				
	Items that will not be classified to profit or loss		164.00)	125 00) (99
	Equity Instruments through other comprehensive income	45.27	(64.83)	(25.08)	(5:
	Tax on items that will not be reclassified to profit or loss Equity Instruments through other comprehensive income	(5.18)	6.40	2.61	L
	Equity instruments through other comprehensive income	(0120)			
	and a state of the second	40.09	(58.43)	(22.47)) (89
	Items that will be reclassified to Profit and Loss Exchange differences in translating the financial statement of foreign	11.98	(56.27)	1.55	5 (3)
	operation		(1997)		
	A descent of the second s	11.98	(56.27)	1.55	
x	Total other comprehensive income, net of tax	52.08	(114.70)	(20.92)) (119
(Total comprehensive income for the year (VII+IX)	158.99	(55.37)	48.75	23
	Net Profit attributable to:	C C SLOT			
	Attributable to:				
	- Owners of the company	62.64			
	- Non controlling interests	44.26	27.92	36.74	4 15
	Total Comprehensive Income attributable to:	Sec. 1			
	Attributable to:				
	- Owners of the company	95.78	(41.57)		
	- Non controlling interests	63.20	(13.80)) 29.13	3 1
(1	Paid-up Equity share capital of Rs. 10 each	557.23	557.23	557.23	55
					1,08
a	Other Equity				1,08
m	Earnings per share (not annualised)	17 - 2 - 1 -			
		1.1.	0.56	6 0.5	91
	Basic(Rs.)	1.13	2 0.56		





Notes for standalone and consolidated Results:

- (1) The above unaudited results for quarter ended 30th June, 2021 have been reviewed by audit committee and approved by Board of Directors at their meeting held on 13th August, 2021.
- (2) The company has subsidiary namely " Maximus International Limited" which has two foreign sub subsidiaries namely " Maximus Global FZE" and "MX Africa Limited". Maximus Global FZE has one foreign subsidiary namely " Maximus Lubricants LLC (Formerly know as "Pacific Lubricant LLC)". MX Africa Limited has one foreign subsidiary namely "Quantum Lubricants (E.A.) Limited".
- (3) The company has identified two primary business segments namely, "financing and investment" and "Trading in Oils and Chemicals" in consolidated financial results, which in the context of Indian Accounting Standard-108 "Operating Segments" constitutes reportable segments.
- (4) The Company has evaluated the impact of COVID-19 on its results based on the internal and external information up to the date of approval of these results and expects to recover the carrying amount of inventories, receivables and other assets. The Company does not foresee any material impact on liquidity and assumption of going concern.
- (5) The figures for the corresponding previous period have been regrouped/reclassified wherever considered necessary to confirm to the figures represented in the current period.

Place: Vadodara Date : 13th August, 2021



NAN VADODAR

For Optimus Finance Limited

Deepak Raval Whole Time Director and Company secretary DIN: 01292764



OPTIMUS FINANCE LIMITED

CIN: L65910GJ1991PLC015044 Regd. Office : 504A 5th Floor, Ozone, Dr. Vikram Sarabhai Marg, Vadi-Wadi, Vadodara - 390003 CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER ENDED ON 30TH JUNE, 2021

		Conso	lidated		
Particulars	For the Quarter ended 30th June, 2021	For the Quarter ended 31st March, 2021	For the Quarter ended 30th June, 2020	For the year ended ended 31st march, 2021	
	Unaudited	Audited	Unaudited	Audited	
.Segment Revenue					
a) Financing and Investment activity	11.88	12.45 1,253.54	15.46 1,207.49	90.41 5,252.60	
b)Trading in oils	1,867.67	1,255.99	1,222.96	5,343.01	
Net Income from operations	1,879.55	1,205.99	1,222.30		
2. Segment Results Profit/ (Loss) before tax and after interest					
	1.03	1.35	3.56	19.34	
a) Financing and Investment activity	145.15	99.04	110.27	510.77	
b)Trading in oils	146.18	100.39	113.83		
Total Profit Before Interest and Tax	31.53	36.90	27.14	130.88	
(i) Finance Cost	114.65	63.49	86.69	399.22	
Profit Before Tax	7.90	(4.72)	4.04	34.44	
(i) Current Tax	(0.15)		12.98	8.95	
(ii) Deferred Tax	(0.13)				
Profit After Tax	106.91	59.33	69.67	355.84	
3. Segment Asset		1990 - Barris			
			533.24	464.3	
(a) Financing and Investment activity	461.77	and the second second second second			
(b)Trading in oils	4,869.01	-			
Total	5,330.78	5,100.49	4,837.70	5,100.4.	
4. Segment Liability					
	195.86	195.17	257.32	195.1	
(a) Financing and Investment activity	1,770.56				
(b)Trading in oils	1,966.41			1,895.1	





CNK & Associates LLP

Chartered Accountants

Independent Auditor's Review Report on Unaudited Standalone Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Optimus Finance Limited

- 1. We have reviewed the accompanying Statement of Unaudited Standalone Financial results of **Optimus Finance Limited** ("the Company") for the quarter ended 30th June, 2021 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) 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, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statements based on our review.
- 3. We conducted our review of the Statement in accordance with the 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 statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 standalone financial results prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which, it is to be disclosed, or that it contains any material misstatement.

For CNK & Associates LLP

Chartered Accountants Firm Registration No. 101961W/W-100036

UDIN: 21125011 AAAA DK9587

Pareen Shah Partner Membership No. 125011

Date :13th August, 2021

Place : Vadodara



HO : Mistry Bhavan, 3rd Floor, Dinshaw Vachha Road, Churchgate, Mumbai - 400 020. Tel : +91-22-6623 0600

CNK & Associates LLP

Chartered Accountants

Independent Auditor's Review Report on Unaudited Consolidated Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Optimus Finance Limited

- 1. We have reviewed the accompanying Statement of unaudited consolidated financial results of **Optimus Finance Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30th June, 2021 attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) 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 the Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statements based on our review.
- 3. We conducted our review of the Statement in accordance with the 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 statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities Exchange Board of India under Regulation 33 (8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable

s International Limited ximus Global FZE	Subsidiary Foreign step down subsidiary	Consolidated	Yes. reviewed by us Yes. reviewed
ximus Global FZE	0		
	subsidiary	-	by other
Maximus Lubricants LLC (Formerly known as Pacific Lubricants LLC)	Subsidiary company of a Foreign Subsidiary company	48 A55	auditor's.
	as Pacific Lubricants	as Pacific Lubricants Foreign Subsidiary	as Pacific Lubricants Foreign Subsidiary

4. The statement includes results of the following entities:

HO : Mistry Bhavan, 3rd Floor, Dinshaw Vachha Road, Churchgate, Mumbai - 400 020. Tel : +91-22-6623 0600

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b. MX Africa Limited		X Africa Limited	Foreign step down subsidiary	Yes. reviewed by other	
	i.	Quantum Lubricants (E.A.) Limited	Subsidiary company of a Foreign Subsidiary company	auditor's.	

- 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. We did not review the financial result of a two foreign subsidiaries included in the unaudited consolidated financial results, whose financial results reflect total revenue (before consolidation adjustments) of Rs. 1,740.08 lakhs, total net profit after tax (before consolidation adjustments) of Rs. 108.04 Lakhs and total comprehensive profit (before consolidation adjustments) of Rs. 108.04 Lakhs for the quarter ended 30th June, 2020. These financial results have been reviewed by other auditors whose reports have been 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 respect of a subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the unaudited consolidated quarterly financial results is not modified with respect of the above matter.

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For CNK & Associates LLP

Chartered Accountants Firm Registration No. 101961W/W-100036

Pareen Shah Partner Membership No. 125011 Place : Vadodara Date : 13th August, 2021 UDIN : 2112-5011 A AAA DL 3686.