

Ref. No. - OIL/CO/SE/2021-22/24

August 12, 2021

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 30.06.2021 along with Limited Review Report thereon

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. 12th August, 2021 has, inter-alia, considered and approved the Unaudited Standalone and Consolidated Financial Results for the quarter ended 30th June, 2021

A copy of the Unaudited Standalone & Consolidated Financial Results for the quarter ended 30th June, 2021 along with Limited Review Report thereon is enclosed herewith.

The meeting of Board of Directors commenced at 3:00 P.M. and concluded at 4:50 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

Ph.: 011-29840906, 29840907 | Fax: 011-29840908

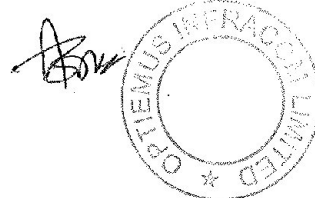
www.optiemus.com

Optimus Infracore Limited
 Reg. Office: K-20, IInd Floor, Lajpat Nagar Part - 2, New Delhi-110024
 Corp. Office: D-348, Sector-63, Noida, Uttar Pradesh-201307
 CIN: L64200DL1993PLC054086

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021

Figures in Lacs except EPS and shares data

Sr.No.	Particulars	Standalone			
		Quarter ended		Year ended	
		30th June 2021	31st March 2021	30th June 2020	31st March 2021
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
A	Continuing Operation				
1	Income				
	a)Income From Operations	4,828	9,443	1,290	17,915
	b)Other Income	341	8,835	135	10,166
	Total Income(a+b)	5,169	18,278	1,425	28,081
2	Expenses				
	a)Purchase of traded goods	4,227	9,066	1,202	16,705
	b)Changes in inventories of stock-in-trade	229	32	(126)	(205)
	c)Employee benefits expense	122	135	94	488
	d)Finance costs	91	124	578	554
	e)Depreciation, amortization and impairment expense	1	53	133	278
	f)Other expenses	299	8,146	1,054	10,447
	Total Expenses	4,969	17,555	2,935	28,266
3	Profit/(loss) before exceptional item and tax from continuing operations	201	723	(1,510)	(185)
4	Exceptional Items	-	-	-	-
5	Profit before tax from Continuing Operations(3+4)	201	723	(1,510)	(185)
6	Tax expense				
	a)Current tax	63	(1,015)	(191)	(1,015)
	b)Deferred tax credit	(2)	1,895	(8)	1,325
	Total Tax expense	(61)	880	(199)	(310)
7	Profit from continuing operations (1)	140	(156)	(1,311)	(495)
B.	Discontinued operations				
8	Profit before tax for the year from discontinued operations	-	9,651	760	10,753
9	Tax expense:				
	a)Current tax	-	1,412	191	1,412
	b)Deferred tax credit	-	(550)	(4)	(237)
	Total tax expenses	-	863	187	1,176
10	Profit from discontinuing operations (8-9)	-	8,788	573	9,577
11	Profit for the year (7+10)	140	10,113	(738)	9,083
12	Other comprehensive income/(expenses)				
	Items that will not be reclassified to Profit or Loss-Continuing operation(net of tax)	4	3	(2)	(12)
	Other comprehensive income/(expenses)	4	3	(2)	(12)
13	Total Comprehensive Income for the Period/Year(11+12)	144	10,116	(740)	9,071
14	Paid up equity Share capital(face value Rs.10/- each)	8,581	8,581	8,581	8,581
15	Earnings per share(Basic and Diluted)(face value Rs.10/- each)				
	From Continuing Operation	0.17	(0.18)	(1.53)	(0.58)
	From Discontinued Operation	-	10.24	0.67	11.16
	From Continuing and Discontinuing Operations	0.17	11.79	(0.86)	10.57



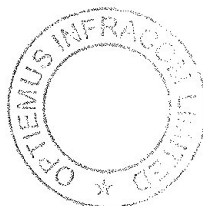
UNAUDITED SEGMENT WISE RESULTS AS PER CLAUSE 33 OF THE LISTING REGULATIONS ARE AS FOLLOWS:

Particulars	Standalone			
	Quarter ended			Year ended
		31st March 2021		31st March 2021
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Segment Revenue				
a) Telecommunications-Mobile Handset and Accessories	4,828	9,443	1,290	17,915
b) Renting Income	-	176	857	2,702
Total	4,828	9,619	2,147	20,617
Less: Inter Segment Revenue	-	-	-	-
Net Sales/Income From Operations	4,828	9,619	2,147	20,617
Segment Results				
Profit before Interest & Tax				
a) Telecommunications-Mobile Handset and Accessories	(49)	(7,988)	(1,067)	(9,797)
b) Renting	-	9,651	760	10,753
TOTAL	(49)	1,663	(307)	956
Less:				
(a) Interest	91	124	578	554
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	(341)	(8,835)	(135)	(10,166)
Total Profit before Tax	201	10,374	(750)	10,568

Segment Assets	30th June 2021	31st March 2021	30th June 2020	31st March 2021
a) Telecommunications-Mobile Handset and Accessories	41,922	42,727	49,542	42,727
b) Rental Business	-	-	13,849	-
Total Segment Assets	41,922	42,727	63,391	42,727

Segment Liabilities		31st March 2021		31st March 2021
a) Telecommunications-Mobile Handset and Accessories	6,221	7,157	18,554	7,157
b) Rental Business	-	-	19,077	-
Total Segment Liabilities	6,221	7,157	37,631	7,157

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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 30 June, 2021 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
Firm Registration No. 016693N




Mukesh Goel
Partner
Membership No: 094837

Date : 12th August, 2021
Place : Noida (U.P.)
UDIN : 21094837AAAAGZ6095

Optimus Infracom Limited

Reg. Office: K-20, IInd Floor, Lajpat Nagar Part - 2, New Delhi-110024

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

CIN: L64200DL1993PLC054086

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021

Figures in Lacs except EPS and shares data

Particulars	CONSOLIDATED			
	Quarter Ended		Year Ended	
	30th June 2021	31st March 2021	30th June 2020	31st March 2021
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Continuing Operation				
Income				
I Revenue from Operations	4,828	9,528	1,407	18,150
II. Other Income	482	8,880	135	10,212
Total Income(I+II)	5,310	18,408	1,542	28,362
IV. Expenses:				
Cost of raw material consumed	-	(353)	11	-
Purchase of traded goods	4,227	9,179	1,296	16,907
(Increase)/ decrease in inventories of stock-in-trade	229	31	(126)	(189)
Employee benefits expense	131	184	95	571
Finance costs	92	142	607	639
Depreciation and amortization expense	1	95	180	457
Other expenses	373	8,124	1,067	10,661
Total Expenses	5,053	17,402	3,130	29,046
Profit/(loss) before exceptional item and tax from continuing operations	258	1,006	(1,588)	(684)
Exceptional Items	-	-	-	-
Profit/(loss) after exceptional item and tax from continuing operations	258	1,006	(1,588)	(684)
VIII. Share of profit/loss of an associate company	(140)	1,123	(177)	808
Profit before tax from Continuing Operations(3+4)	117	2,129	(1,765)	124
Tax expense				
a) Current tax	(63)	(1,015)	(191)	(1,015)
b) Deferred tax credit	2	1,829	(8)	1,259
Profit from continuing operations (I)	56	1,315	(1,566)	(120)
XII. Profit/(loss) for the period from discontinuing operations				
Profit/(loss) before tax for the year from discontinuing operations	-	9,651	760	10,753
Tax expenses from discontinued operation	-	862	187	1,175
Profit/(loss) for the period from discontinuing operations	-	-	573	9,578
XIII. Other Comprehensive income				
A (i) Items that will not be reclassified to Profit & Loss	4	6	(2)	(9)
A (ii) Income Tax relating to Items that will not be classified to Profit & Loss	-	3	-	-
B (i) Items that will be reclassified to Profit & Loss	-	-	-	-
B (ii) Income Tax relating to Items that will be classified to Profit & Loss	-	-	-	-
XIV. Total Other Comprehensive income for the period	4	9	(2)	(9)
XV. Total Comprehensive Income for the period (XI+XII+XIV)	60	10,113	(995)	9,449
Total Comprehensive Income attributable to				
Owner of the company	60	10,108	(973)	9,609
Non-controlling Interest	(0)	5	(22)	(160)
Paid-up equity share capital (Face Value of the Share shall be indicated)	858141910 (85814191 @ Rs.10 each Shares)	858141910 (85814191 @ Rs.10 each Shares)	858141910 (85814191 @Rs.10 each Shares)	858141910 (85814191 @Rs.10 each Shares)
XV. Earnings Per equity share (Basic and Diluted)(face value Rs.10/- each)				
From Continuing Operation	0.07	1.54	(1.83)	(0.15)
From Discontinued Operation	-	10.24	0.67	11.16
From Continuing and Discontinuing Operations	0.07	11.78	(1.16)	11.01



SEGMENT WISE RESULTS AS PER CLAUSE 33 OF THE LISTING REGULATIONS ARE AS FOLLOWS:

Particulars	0.075630454			
	Quarter Ended			Year Ended
	31st March 2021	31st March 2021	31st March 2021	31st March 2021
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Segment Revenue				
a) Telecommunications-Mobile Handset and Accessories	4,828	9,529	1,420	18,125
b) Renting Income	-	176	857	2,702
c) Manufacturing Business	-	(1)	(13)	25
Total	4,828	9,704	2,264	20,852
Less: Inter Segment Revenue	-	-	-	-
Net Sales/Income From Operations	4,828	9,728	2,264	20,852
Segment Results				
Profit before Interest & Tax				
a) Telecommunications-Mobile Handset and Accessories	(331)	(7,644)	(1,222)	(8,932)
b) Renting	-	9,215	760	10,753
c) Manufacturing Business	58	212	(72)	(516)
TOTAL	(273)	(6,609)	(534)	1,304
Less:				
(a) Interest	92	(1,119)	607	639
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	(482)	(8,880)	(135)	(10,212)
Total Profit before Tax	117	3,390	-1,005	10,877

Segment Assets	31st March 2021	31st March 2021	31st March 2021	31st March 2021
a) Telecommunications-Mobile Handset and Accessories	42,336	43,141	50,293	43,141
b) Rental Business	-	-	13,849	-
c) Manufacturing business	10,857	8,516	6,277	8,516
Less: Inter segment	(11,328)	(2,340)	(4,811)	(2,340)
Other unallocated assets	-	-	-	-
Total Segment Assets	41,864	49,317	65,608	49,317

Segment Liabilities	30th June 2021	31st March 2021	30th June 2020	31st March 2021
a) Telecommunications-Mobile Handset and Accessories	6,572	7,508	19,140	7,508
b) Rental Business	-	-	19,077	-
c) Manufacturing business	11,260	8,880	6,387	8,880
Less: Inter segment	(8,988)	(160)	(1,571)	(160)
Other unallocated liabilities	-	-	-	16,227.93
Total Segment Liabilities	8,844	16,228	43,034	32,456

[Signature]



Notes:

1. These Financials results have been prepared in accordance with 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 recognised 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 Company's operations comprise of only one segments viz. Telecommunications- Mobile Handset and Accessories

3. The spread of COVID-19 has severely impacted business around the globe. The situation is constantly evolving and governments in certain states imposed various restrictions with the increase in number of COVID-19 cases during the quarter ended June 30, 2021. The company has considered various internal and external information available up to the date of approval of financials results in assessing the impact of COVID-19 pandemic on the financials results for the quarter ended June 30, 2021.

The company has made an assessment as on 30 June, 2021 of recoverability of the carrying value its assets such as Property, Plant and Equipment, Intangible Assets having indefinite useful life, Inventory and Financial Assets giving due consideration to the internal and external factors. The management has evaluated and considered the all possible impact of known events arising from COVID-19 pandemic in making this assessment and has concluded that no further adjustments are considered necessary.

Assessing the impact of COVID-19 is however a continuing process given the uncertainties associated with its nature and duration. The company will continue to closely monitor any material changes to future economic conditions.

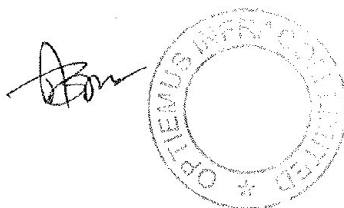
4. The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The code has been published in the gazette of India. However, the date on which the Code will come into effect has not been notified. The group will assess the impact of Code when it comes into effect and will record any related impact in the period the code becomes effective.

5. 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 upto the third quarter of the respective financial year.

6. The Unaudited Standalone and Consolidated financial result for the quarter ended June 30, 2021 of the company are available on the company's website "www.optimus.com", bombay stock exchange's website "www.bseindia.com" and national stock exchange website "www.nseindia.com".

7. Previous period's figures have been regrouped/ reclassified where necessary, to conform with the current period's presentation for the purpose of comparability.

8. The Unaudited Standalone and Consolidated financial results have been reviewed by the Audit committee and were approved by the Board of Directors of the company at the meeting held on 12th, August 2021.



The block contains a handwritten signature in black ink, which appears to be 'A. B. S.', and a circular embossed stamp. The stamp contains the text 'OPTIMUS INFRA LIMITED' around the perimeter and a star symbol in the center.

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

To
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 30th June, 2021 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. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30th June, 2020 and 31st March, 2021 as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review by us.
3. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
4. 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.

5. 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 Rs. 141 lacs for the quarter ended 30th June, 2021 and of 1 (one) associate Company, whose consolidated unaudited financial results reflect total loss of Rs. 304 lacs out of which Rs. 140 lacs included in consolidated unaudited financial results for the quarter ended 30th June, 2021. 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.

6. The Statement includes the results of the following subsidiaries/Associates:

- a. Fine MS Electronics Private Limited
- b. Optiemus Electronics Limited
- c. Troosol Enterprises Private Limited
- d. Optiemus Infracom (Singapore) Pte. Limited
- e. Win Technology
- f. Optiaux Technologies Private Limited
- g. Teleecare Network India Private Limited

7. The accompanying Statement includes the financial results of subsidiaries which reflect total revenue of Rs. 140 Lacs, total net profit after tax Rs. 57 Lacs and total comprehensive profit of Rs 57 Lacs for the quarter ended June 30, 2021, as considered in the consolidated unaudited financial results. They also include financial results of an associate which reflect total net loss of Rs 140 Lacs for the quarter ended June 30, 2021. 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. In our opinion and according to the information and explanations given to us by the Management, these financial results are not material to the Group. 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.

8. Based on our review conducted and procedures performed as stated in paragraph 4 above and based on the consideration referred to in paragraph 7 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
Firm Reg. No. 016693N



Mukesh

Mukesh Goel
Partner

Membership No: 094837

Date : 12th August, 2021
Place : Noida (U.P.)
UDIN : 21094837AAAAHA9628