

# Optiemus Infracom Limited

Reg. Office: K-20, IInd Floor, Lajpat Nagar Part - 2, New Delhi-110 024

CIN: L64200DL1993PLC054086

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2017

Figures in Lacs except EPS

Particulars	Quarter Ended			Half Year Ended	
	30th September 2017	30th June 2017	30th September 2016	30th September 2017	30th September 2016
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
<b>Revenue</b>					
I Revenue from Operations	8,616	14,837	36,853	23,452	74,156
II. Other Income	32	114	83	146	117
<b>III. Total Revenue</b>	<b>8,648</b>	<b>14,950</b>	<b>36,936</b>	<b>23,598</b>	<b>74,273</b>
<b>IV. Expenses:</b>					
(b) Purchase of stock-in-trade	6,621	10,991	34,562	17,612	68,975
(c) Changes in inventories of Finished Goods, Work in progress & Stock in Trade	(868)	1,392	(225)	524	(199)
(d) Employee benefits expense	394	323	398	717	784
(e) Finance Costs	736	647	551	1,383	1,254
(f) Depreciation and amortisation expense	301	301	414	602	829
(g) Other expenses	1,233	1,144	805	2,376	1,742
<b>Total Expenses</b>	<b>8,417</b>	<b>14,797</b>	<b>36,506</b>	<b>23,214</b>	<b>73,384</b>
<b>V. Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)</b>	<b>231</b>	<b>153</b>	<b>430</b>	<b>384</b>	<b>889</b>
VI. Exceptional Items	-	-	-	-	-
<b>VII. Profit/(Loss) before extraordinary items and tax (V-VI)</b>	<b>231</b>	<b>153</b>	<b>430</b>	<b>384</b>	<b>889</b>
VIII. Extraordinary Items	-	-	-	-	-
<b>IX. Profit before Tax (VII-VIII)</b>	<b>231</b>	<b>153</b>	<b>430</b>	<b>384</b>	<b>889</b>
X. Tax expense					
(1) Current Tax	17	68	190	85	391
(2) Deferred Tax	(13)	(13)	(40)	(25)	(80)
<b>XI. Profit/(loss) for the period from continuing operations (IX-X)</b>	<b>226</b>	<b>98</b>	<b>280</b>	<b>324</b>	<b>578</b>
XII. Other Comprehensive income					
A (i) Items that will not be reclassified to Profit & Loss	19	-	(6)	19	(12)
A (ii) Income Tax relating to Items that will not be classified to Profit & Loss	-	-	-	-	-
B (i) Items that will be reclassified to Profit & Loss	-	-	-	-	-
B (ii) Income Tax relating to Items that will be classified to Profit & Loss	-	-	-	-	-
<b>XIII. Total Other Comprehensive income for the period</b>	<b>19</b>	<b>-</b>	<b>(6)</b>	<b>19</b>	<b>(12)</b>
<b>XIV. Profit / (Loss) for the period (XI+XIV)</b>	<b>207</b>	<b>98</b>	<b>286</b>	<b>305</b>	<b>590</b>
Paid-up equity share capital (Face Value of the Share shall be indicated)	858141910 (85814191 @ Rs.10 each Shares)	858141910 (85814191 @ Rs.10 each Shares)	858141910 (85814191 @Rs.10 each Shares)	858141910 (85814191 @Rs.10 each Shares)	858141910 (85814191 @Rs.10 each Shares)
<b>XVII. Earnings Per equity share</b>					
(a) Basic	0.24	0.11	0.33	0.36	0.69
(b) Diluted	0.24	0.11	0.33	0.36	0.69

<b>STATEMENT OF ASSETS AND LIABILITIES</b>	
<b>Particulars</b>	<b>As at 30th September 2017</b>
	<b>Unaudited</b>
<b>Assets</b>	
<b>Non-current assets</b>	
<b>Property, plant and equipment</b>	
Tangible assets	15,013
Other intangible assets	30
<b>Financial assets</b>	
Investments	8,421
Loans	850
Deferred tax assets (net)	898
Other non-current assets	3,963
<b>Current assets</b>	
<b>Financial assets</b>	
Investments	26
Trade receivables	22,830
Cash and bank balances	6,194
Other bank balances	-
Loans	6,922
Others	323
Inventories	1,972
Other current assets	4,517
<b>TOTAL</b>	<b>71,959</b>
<b>Equity and liabilities</b>	
<b>Equity</b>	
Share capital	8,581
Other equity	19,445
<b>Liabilities</b>	
<b>Non-current liabilities</b>	
<b>Financial liabilities</b>	
Borrowings	20,548
Provisions	43
<b>Current liabilities</b>	
<b>Financial liabilities</b>	
Borrowings	9,170
Trade payables	12,768
Others	1,121
Other current liabilities	118
Provisions	165
<b>TOTAL</b>	<b>71,959</b>

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

Particulars	Quarter Ended			Half Year Ended	
	30th September 2017	30th June 2017	30th September 2016	30th September 2017	30th September 2016
<b>Segment Revenue</b>					
a) Telecommunications-Mobile Handset and Accessories	7,702	13,922	35,934	21,624	72,292
b) Renting Income	914	914	919	1,828	1,865
<b>Total</b>	<b>8,616</b>	<b>14,837</b>	<b>36,853</b>	<b>23,452</b>	<b>74,156</b>
Less: Inter Segment Revenue	-	-	-	-	-
<b>Net Sales/Income From Operations</b>	<b>8,616</b>	<b>14,837</b>	<b>36,853</b>	<b>23,452</b>	<b>74,156</b>
<b>Segment Results</b>					
Profit before Interest & Tax					
a) Telecommunications-Mobile Handset and Accessories	314	128	416	442	944
b) Renting	601	559	487	1,160	1,094
<b>TOTAL</b>	<b>915</b>	<b>686</b>	<b>903</b>	<b>1,601</b>	<b>2,038</b>
<b>Less:</b>					
(a) Interest	736	647	551	1,383	1,254
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	(51)	(114)	(77)	(165)	(105)
<b>Total Profit before Tax</b>	<b>231</b>	<b>153</b>	<b>430</b>	<b>384</b>	<b>889</b>
Capital employed (Segment Assets-Segment Liabilities)	Since Fixed Assets used in the Company's Business can not be specifically identified with any of the reportable segments as these are used interchangeably among segments, segmentwise disclosure on capital employed has not been furnished.				

Notes:

1. The Unaudited standalone financial results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2017 have been duly reviewed by Audit Committee and approved by the Board of Directors at their meeting held on December 11, 2017.
2. The Unaudited standalone financial results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2017 are also available on website of the Company ([www.optiemus.com](http://www.optiemus.com)), BSE Limited ([www.bseindia.com](http://www.bseindia.com)) and NSEI ([www.nseindia.com](http://www.nseindia.com)).
3. The above results for the quarter ended 30<sup>th</sup> September, 2017 and corresponding quarter 30<sup>th</sup> September, 2016 are in compliance with the Indian Accounting Standards (Ind-AS) notified by the ministry of Corporate Affairs, Beginning 1<sup>st</sup> April 2017, the Company has for the first time adopted IND AS with the transition date of 1<sup>st</sup> April, 2016. The results for the quarter and half year ended 30<sup>th</sup> September, 2016 have not been subject to limited review, however the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
4. The Statement does not include IND AS Compliant result for the previous year ended 31<sup>st</sup> March 2017 as the same is not mandatory as per SEBI's circular dated 5th July, 2016.
5. Reconciliation of Net profit for the quarter/half year ended 30.09.2017 as reported under previous Generally Accepted Accounting Principle (Previous GAAP) and IND AS, is given as Appendix - A.
6. The previous GAAP figures have been reclassified to conform to the IND AS presentation requirement, wherever considered necessary to make them comparable with the current Period figures.

#### Appendix - A

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

Nature of Adjustments	For the quarter ended 30th September 2017	For the Half year ended 30th September 2016
<b>Profit after tax (PAT) as per Previous GAAP after Non controlling Interest</b>	<b>283</b>	<b>588</b>
Increase in Profit - Revaluation of Current investments	2	2
Tax effects	-	-
<b>Profit after tax (PAT) as per IND AS after Non controlling Interest</b>	<b>286</b>	<b>590</b>

By the Order of the Board  
For Optiemus Infracom Limited

Date: December 11, 2017  
Place: Noida (U.P.)

Sd/  
Ashok Gupta  
Executive Chairman  
DIN: 00277434