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Ref. No.: OIL/SE/2026-27/60

November 5, 2026

To
Listing Department
BSE Limited,
Floor 25, P J Towers,
Dalal Street,
Mumbai- 400 001
Scrip Code: 530135

To
Listing Department
National Stock Exchange of India Ltd
Exchange Plaza, C-1 Block G
Bandra Kurla Complex, Bandra (E)
Mumbai – 400 051
Symbol: OPTIEMUS

Subject: Outcome of Board Meeting held on November 05, 2026

Dear Sir/Ma'am,

Pursuant to Regulation 30 and 33 of 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. 5th November, 2026 has, *inter-alia*, considered and approved the following matters:

1. Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended 30th September, 2026.

   A copy of the Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended 30th September, 2026 along with Limited Review Report thereon is enclosed herewith as **Annexure-A**.

2. Proposal for raising of funds upto an amount of Rs. 200 Crore by way of issuance of one or more instruments, including equity shares and/or securities convertible into equity shares, through Preferential Issue, or any other mode as may be considered or deemed fit, to persons/entities belonging to the "Promoter & Promoter Group" and/or "Non-Promoter" category, at such price as may be determined in accordance with the provisions of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended, and other applicable provisions of the Companies Act, 2013 and the rules made thereunder, subject to the approval of the shareholders of the Company and applicable regulatory/statutory authorities, as may be required.

The requisite information(s)/disclosure(s) in this regard will be submitted to the Stock Exchanges upon finalization of the terms of issue.

The meeting of the Board of Directors commenced at 01:00 P.M. and concluded at 03:42 P.M.

Kindly take the same on your records.

Thanking You,

Yours truly,
For OPTIEMUS INFRACOM LIMITED

OPTIEMUS INFRACOM LTD.

Vikas Chandra
Company Secretary & Compliance Officer

Encl.: As Above

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STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

Figures in (₹ Lakhs) except EPS and Shares Data

S.No.	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		3 Months	3 Months	3 Months	6 Months	6 Months	12 Months
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	a) Revenue from Operations	4,674.42	4,969.33	25,135.79	9,643.75	38,609.86	72,409.04
	b) Other Income	153.40	7.91	38.71	161.31	41.65	910.05
	Total Income (a+b)	**4,827.82**	**4,977.24**	**25,174.50**	**9,805.06**	**38,651.51**	**73,319.09**
2	**Expenses**						
	a) Purchase of traded goods	4,349.29	4,635.36	24,287.80	8,984.65	36,913.26	68,424.43
	b) Changes in inventories of stock - in - trade	(190.12)	(38.92)	(662.97)	(229.04)	(662.88)	(3.11)
	c) Employee benefit expenses	148.73	136.19	141.51	284.92	270.30	572.11
	d) Finance cost	1.60	0.93	2.39	2.53	5.51	25.47
	e) Depreciation, amortization and impairment expense	5.91	5.07	4.25	10.98	8.60	17.16
	f) Other expenses	338.89	144.71	487.21	483.60	823.90	1,490.85
	Total Expenses	**4,654.30**	**4,883.34**	**24,260.19**	**9,537.64**	**37,358.69**	**70,526.96**
3	**Profit /(Loss) before exceptional item and tax (1-2)**	**173.52**	**93.90**	**914.31**	**267.42**	**1,292.82**	**2,792.13**
4	Exceptional (income)/expense	-	-	-	-	-	-
5	**Net profit before taxes (3-4)**	**173.52**	**93.90**	**914.31**	**267.42**	**1,292.82**	**2,792.13**
6	**Tax expense:**						
	a) Current Tax	(46.99)	(23.19)	(327.20)	(70.18)	(420.90)	(510.26)
	b) Adjustment of tax relating to earlier periods	-	-	-	-	-	(30.37)
	c) Deferred Tax	3.55	20.91	(1.11)	24.46	(1.20)	(190.46)
	Total tax expenses	**(43.44)**	**(2.28)**	**(328.31)**	**(45.72)**	**(422.10)**	**(731.09)**
7	**Net profit after tax (5-6)**	**130.08**	**91.62**	**586.00**	**221.70**	**870.72**	**2,061.04**
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	0.39	(4.41)	1.41	(4.02)	0.97	8.20
9	**Total Comprehensive income for the period (7+8)**	**130.47**	**87.21**	**587.41**	**217.68**	**871.69**	**2,069.24**
10	Paid up Equity Share Capital (face value of ₹ 10/- each)	901,664,500	88,68,87,830	882,096,260	901,664,500	882,096,260	88,68,87,830
11	**Earnings per share(EPS) face value (of ₹ 10/- each)**						
	- Basic (INR)	**0.15**	**0.10**	**0.67**	**0.25**	**0.99**	**2.35**
	- Diluted (INR)	**0.14**	**0.10**	**0.65**	**0.25**	**0.97**	**2.31**

MUKESH RAJ & CO. FRN:016693N DELHI Chartered Accountants

For and on behalf of the Board of directors of
Optiemus Infracom Limited

OPTIEMUS INFRACOM LTD

Ashok Gupta
Executive Chairman
DIN : 00277434

Place. Noida (Uttar Pradesh)
Date: November 05, 2026

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STATEMENT OF STANDALONE ASSET AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Figures in ₹ Lakhs)

Particulars	Standalone	
	As at September 30, 2026 (6 Months) (Unaudited)	As at March 31, 2026 (12 Months) (Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	17.13	6.42
(b) Right to use assets	31.09	38.00
(c) Financial Assets		
(i) Investments	56,042.40	54,405.35
(ii) Others	57.97	57.85
(d) Other non - current assets	0.62	4.86
Total Non - current assets	**56,149.21**	**54,512.48**
Current assets		
(a) Inventories	239.28	10.24
(b) Financial Assets		
(i) Trade receivables	3,146.39	5,620.07
(ii) Cash and cash equivalents	706.59	379.62
(iii) Bank balances other than (iii) above	53.71	54.05
(iv) Loans	10,000.00	-
(iv) Others	135.69	0.35
(c) Current tax assets (net)	23.06	20.71
(d) Other current assets	6,967.09	11,263.29
Total Current assets	**21,271.81**	**17,348.33**
Total Assets	**77,421.02**	**71,860.81**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	9,016.65	8,868.88
(b) Other Equity	66,868.52	59,348.39
Total Equity	**75,885.17**	**68,217.27**
Liabilities		
Non - current liabilities		
(a) Financial Liabilities		
(i) Lease liabilities	21.18	29.07
(b) Provisions	19.70	11.06
(c) Deferred tax liabilities (net)	540.11	565.93
Total Non - current liabilities	**580.99**	**606.06**
Current liabilities		
(a) Financial Liabilities		
(i) Lease liabilities	15.09	13.70
(ii) Trade Payables		
(a) total outstanding dues of micro enterprises and small enterprises; and	-	-
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	832.78	2,657.79
(iii) Other financial liabilities	11.99	11.99
(b) Other current liabilities	84.63	326.93
(c) Provisions	10.37	27.07
Total Current liabilities	**954.86**	**3,037.48**
Total Equity & Liabilities	**77,421.02**	**71,860.81**

MUKESH RAJ & CO. Chartered Accountants FRN:016683N DELHI

For and on behalf of the Board of directors of
Optiemus Infracom Limited

OPTIEMUS INFRACOM LTD.

Ashok Gupta
Executive Chairman
DIN : 00277434

Place: Noida (Uttar Pradesh)
Date: November 05, 2026

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STATEMENT OF STANDALONE CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Figures in ₹ Lakhs)

Particulars	Standalone	
	Period ended September 30, 2026 (Unaudited)	Period ended September 30, 2025 (Unaudited)
A. Cash flow from operating activities		
Profit before tax from		
Continuing operations	267.42	1,292.82
Adjustments to reconcile profit before tax to net cash flows from operating activities:		
Depreciation of property, plant and equipment	4.08	1.69
Depreciation on right of use assets	6.91	6.91
Bad debts and advances written off	-	0.24
Provision for doubtful debtors	0.24	(14.88)
Provision of Gratuity made	3.64	3.67
Lease equilization rent booked	0.14	0.13
Investments written off	3.83	-
Finance costs (including fair value change in financial instruments)	2.53	5.51
Foreign exchange gain/ loss	-	(1.18)
Excess liabilities written back	(0.05)	(28.50)
Interest income	(149.96)	(3.50)
Fair value gain on financial instruments at fair value through profit or loss	(0.93)	(1.15)
Operating profit before working capital changes	**137.85**	**1,261.76**
Working capital adjustments:		
(Increase)/ Decrease in trade and other receivables and prepayments	6,773.62	20,103.88
(Increase)/Decrease in inventories	(229.04)	(662.88)
Increase in trade and other payables and provision	(2,084.34)	(16,935.14)
Cash generated from operations	**4,598.09**	**3,767.62**
Income tax paid	(72.54)	(250.56)
Net cash flow generated from operating activities (A)	**4,525.55**	**3,517.06**
Cash flows from investing activities		
Acquisition of property, plant and equipment and intangible assets	(14.79)	(0.83)
Acquisition of investment in subsidiary including advances	(1,639.93)	(8,319.40)
Proceeds from fixed deposits with original maturities more than 3 months (net)	0.34	(18.13)
Repayment of loans received / (loans given)	(10,000.00)	-
Interest received	14.62	3.50
Net cash flows generated from/(used in) investing activities (B)	**(11,639.76)**	**(8,334.86)**
Cash flows from financing activities		
Proceeds from issue of equity share capital	147.77	95.66
Money received against issue of share warrants	(2,650.36)	(1,607.74)
Warrants forfeited	166.95	-
Lease Liability	(6.51)	(6.01)
Finance costs paid	(2.53)	(5.51)
Proceeds from securities premium on issuance of share capital	9,785.86	6,335.32
Net cash flows generated from/(used in) financing activities (C)	**7,441.18**	**4,811.72**
Net (decrease)/increase in cash & cash equivalents [(A)+(B)+(C)]	326.97	(6.08)
Cash and cash equivalents at the beginning of the year	379.62	3,218.57
Cash and cash equivalents at the end of the year	**706.59**	**3,212.49**
Components of cash and cash equivalents		
Balances with banks in current accounts	706.39	3,211.99
Cash in hand	0.20	0.50
	706.59	**3,212.49**

MUKESH RAJ & CO. Chartered Accountants FRN:016693N DELHI

For and on behalf of the Board of directors of
Optiemus Infracom Limited

Ashok Gupta
Executive Chairman
DIN : 00277434

Place: Noida (Uttar Pradesh)
Date: November 05, 2026

OPTIEMUS INFRACOM LTD.

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Notes:

1. The above standalone financial results of Optiemus Infracom Limited ("the Company") have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 05, 2026. The Statutory Auditors of the Company have carried out a limited review of these results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and have issued an unmodified review conclusion.

2. These results have 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 the relevant rules issued thereunder, other accounting principles generally accepted in India and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

3. The Company is engaged in the business of trading and distribution, which constitutes a single reportable segment in terms of Ind AS 108 "Operating Segments". In accordance with Ind AS 108, segment information is presented in the consolidated financial results.

4. During the quarter ended September 30, 2026, the Company allotted 14,77,667 equity shares of ₹10 each at an issue price of ₹672.25 per share (including premium of ₹662.25 per share) on conversion of an equal number of warrants issued on a preferential basis, on receipt of the balance 75% of the issue price aggregating ₹7,450.22 lakh — 5,72,336 shares on July 21, 2026, 7,38,081 shares on August 04, 2026 and 1,67,250 shares on August 11, 2026. Consequently, the paid-up equity share capital increased to ₹9,016.65 lakh. The holders of the remaining 99,341 warrants did not exercise their option within the period of eighteen months from allotment; the amount of ₹166.95 lakh received against these warrants has been forfeited in accordance with Regulation 169(3) of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 and credited to capital reserve.

5 The figures for the quarter ended September 30, 2026 are the balancing figures between the unaudited figures for the half-year ended September 30, 2026 and the published unaudited figures for the quarter ended June 30, 2026. Previous period figures have been regrouped / reclassified wherever necessary to conform to the current period presentation.

6 The above results are available on the website of the Company (www.optiemus.com) and on the websites of BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com).

MUKESH RAJ & CO. FRN:016593N DELHI Chartered Accountants

For and on behalf of the Board of Directors of
Optiemus Infracom Limited

OPTIEMUS INFRACOM LTD.

Ashok Gupta
Executive Chairman
DIN: 00277434

Place: Noida (Uttar Pradesh)
Date: November 05, 2026

Mukesh Raj & Co.
CHARTERED ACCOUNTANTS

C-63, 1st Floor, Preet Vihar, Delhi - 110092
Tel. : +91-11-43045917, 42531707
Website : http : //www.mukeshraj.com
Email : mukesh@mukeshraj.com

Review Report on the Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
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 September 30, 2026 and the year-to-date results for the period from April 01, 2026 to September 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. The Statement, which is the responsibility of the Company's Management and approved by the Company'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 ("the Act"), read with the relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of 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 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 the Standards on Auditing specified under Section 143(10) of the Act 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.

Conclusion

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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



Monika Goel
Partner
Membership Number: 094072
UDIN: 26094072DLSRTM9471

Date: November 05, 2026
Place: Noida

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STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

Figures in (₹ Lakhs) except EPS and Shares Data

S.No.	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	a) Revenue from operations	98,316.84	88,299.33	41,827.36	186,616.17	85,362.75	176,861.76
	b) Other income	305.99	1,090.71	222.87	1,396.70	505.39	2,594.18
	Total income (a+b)	**98,622.83**	**89,390.04**	**42,050.23**	**188,012.87**	**85,868.14**	**179,455.94**
2	**Expenses**						
	a) Cost of materials consumed	76,601.98	80,515.09	14,819.14	157,117.07	29,802.84	60,000.79
	b) Purchase of traded goods	5,068.37	4,847.85	25,122.45	9,916.22	42,686.55	96,306.62
	c) Changes in inventories of stock - in - trade, work-in-progress, and finished goods	4,822.56	(8,309.81)	(4,371.79)	(3,487.25)	1,398.25	(1,562.03)
	d) Employee benefit expenses	2,670.92	2,005.29	1,472.25	4,676.21	2,748.47	5,939.91
	e) Finance cost	581.42	623.35	481.89	1,204.77	1,021.68	2,308.00
	f) Depreciation, amortization and impairment expense	866.86	662.83	600.71	1,529.69	1,173.32	2,434.42
	g) Other expenses	5,139.45	6,199.78	1,423.77	11,339.23	2,689.18	6,406.11
	Total Expenses	**95,751.56**	**86,544.38**	**39,548.42**	**182,295.94**	**81,520.30**	**171,833.82**
3	**Profit /(Loss) before exceptional item and tax (1-2)**	**2,871.27**	**2,845.66**	**2,501.81**	**5,716.93**	**4,347.84**	**7,622.12**
4	Exceptional (income)/expense	-	-	-	-	-	-
5	**Profit /(Loss) after exceptional item and before tax**	**2,871.27**	**2,845.66**	**2,501.81**	**5,716.93**	**4,347.84**	**7,622.12**
6	Share of profit/ loss of an associate and a joint venture	18.60	(21.29)	(11.93)	(2.69)	25.62	1,444.44
7	**Net profit before taxes (5+6)**	**2,889.87**	**2,824.37**	**2,489.88**	**5,714.24**	**4,373.46**	**9,066.56**
8	**Tax expense:**						
	a) Current tax	(863.31)	(744.64)	(296.40)	(1,607.95)	(1,087.13)	(1,882.71)
	b) Adjustment of tax relating to earlier periods	-	-	-	-	-	(206.84)
	c) Deferred tax	74.01	38.39	(515.52)	112.40	(155.23)	(375.59)
	Total tax expenses	**(789.30)**	**(706.25)**	**(811.92)**	**(1,495.55)**	**(1,242.36)**	**(2,465.14)**
9	**Net profit after tax (7+8)**	**2,100.57**	**2,118.12**	**1,677.96**	**4,218.69**	**3,131.10**	**6,601.42**
10	**Other comprehensive income / (loss)**						
	Items that will not be reclassified to Profit or Loss						
	- Remeasurement gain/(loss) of the defined benefit plan	2.05	(11.43)	9.78	(9.38)	11.74	25.40
	- Income tax relating to items that will not be reclassified to profit or loss	(0.39)	2.69	(2.36)	2.30	(2.83)	(5.97)
	Items that will be reclassified to Profit or Loss						
	- Exchange differences in translating the financial statements of a foreign subsidiary	14.04	-	-	14.04	-	-
11	**Total Comprehensive income for the period (9+10)**	**2,116.27**	**2,109.38**	**1,685.38**	**4,225.65**	**3,140.01**	**6,620.85**
	- Owner of the company	2,185.28	2,152.94	1,728.17	4,338.22	3,185.10	6,848.46
	- Non - controlling interest	(69.01)	(43.56)	(42.79)	(112.57)	(45.09)	(227.61)
12	Paid up Equity Share Capital (face value of ₹ 10/- each)	901,664,500	886,887,830	882,096,260	901,664,500	882,096,260	886,887,830
13	**Earnings per share(EPS) face value (of ₹ 10/- each)**						
	- Basic (INR)	2.42	2.39	1.92	4.86	3.58	7.52
	- Diluted (INR)	2.41	2.35	1.88	4.80	3.50	7.39

MUKESH RAJ & CO. FRN:016693N DELHI Chartered Accountants

For and on behalf of the Board of directors of
Optiemus Infracom Limited

OPTIEMUS INFRA

Ashok Gupta
Executive Chairman
DIN : 00277434
Date: November 05, 2026

OPTIEMUS INFRACOM LIMITED

CIN: L46524DL1993PLC054086

Reg. Office: K-20, 2nd Floor, Lajpat Nagar-II, New Delhi-110024

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STATEMENT OF CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, SEGMENT ASSETS AND LIABILITES AS PER CLAUSE 33 OF LISTING REGULATIONS:

Figures in (₹ Lakhs) except EPS and Shares Data

S.No	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31,2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment revenue						
	a) Trading & distribution	5,188.68	6,085.61	25,135.79	11,274.29	38,609.86	75,593.66
	b) Manufacturing business	93,128.16	82,905.02	18,578.06	176,033.18	49,348.72	111,911.81
	Total	98,316.84	88,990.63	43,713.85	187,307.47	87,958.58	187,505.47
	Less: Inter segment revenue	-	(691.30)	(1,886.49)	(691.30)	(2,595.83)	(10,643.71)
	Net sales / income from operations	98,316.84	88,299.33	41,827.36	186,616.17	85,362.75	176,861.76
2	Segment results						
	Profit/(Loss) before tax, finance costs, other unallocable expenditure net off unallocable income						
	a) Trading & distribution	28.96	299.52	882.56	328.48	1,265.18	2,763.50
	b) Manufacturing business	3,117.74	2,078.78	1,878.27	5,196.52	3,598.95	4,572.44
	Total	3,146.70	2,378.30	2,760.83	5,525.00	4,864.13	7,335.94
	Less:						
	a) Finance cost	581.42	623.35	481.89	1,204.77	1,021.68	2,308.00
	b) Other un-allocable expenditure net off un -allocable income & other comprehensive income	(324.59)	(1,069.42)	(210.94)	(1,394.01)	(531.01)	(4,038.62)
	Total profit before tax	2,889.87	2,824.37	2,489.88	5,714.24	4,373.46	9,066.56

S.No	Segment assets	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31,2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	a) Trading & distribution	37,466.27	75,894.65	65,783.62	37,466.27	65,783.62	73,109.61
	b) Manufacturing business	176,780.91	251,094.85	108,398.15	176,780.91	108,398.15	162,968.31
	Less: Inter segment	(14,886.25)	(63,767.87)	(40,617.32)	(14,886.25)	(40,617.32)	(52,261.15)
	Other unallocated assets	-	-	-	-	-	-
	Total Segment assets	199,360.93	263,221.63	133,564.45	199,360.93	133,564.45	183,816.77

S.No	Segment liabilities	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31,2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	a) Trading & distribution	1,843.04	6,600.98	826.84	1,843.04	826.84	3,809.31
	b) Manufacturing business	118,063.72	196,146.27	59,767.60	118,063.72	59,767.60	110,156.38
	Less: Inter segment	(14,886.25)	(23,836.10)	(3,289.66)	(14,886.25)	(3,289.66)	(12,350.67)
	Other unallocated liabilities	-	-	-	-	-	-
	Total segment liabilities	105,020.51	178,911.15	57,304.78	105,020.51	57,304.78	101,615.02

MUKESH RAJ & CO. Chartered Accountants FRN:016693N DELHI

For and on behalf of the Board of directors of
Optiemus Infracom Limited

Ashok Gupta
Executive Chairman
DIN : 00277434
Date: November 05, 2026

OPTIEMUS INFRACOM LTD.

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CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Figures in ₹ Lakhs)

Particulars	Consolidated	
	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipment	18,640.30	15,793.04
(b) Capital work-in-progress	32,345.96	30,034.47
(c) Right of use assets	8,376.21	8,900.18
(d) Goodwill	5,753.23	5,753.23
(e) Other intangible assets	15.75	18.28
(f) Financial assets		
(i) Investments	8,743.46	8,749.04
(iii) Loans	52.15	52.15
(ii) Others Financials Assets	1,226.35	793.33
(g) Deferred tax assets	546.17	425.74
(h) Other non - current assets	5,246.31	5,665.39
Total non - current assets	**80,945.89**	**76,184.85**
Current assets		
(a) Inventories	53,120.41	31,448.20
(b) Financial assets		
(i) Trade receivables	22,637.24	29,760.48
(ii) Cash and cash equivalents	2,657.68	3,186.01
(iii) Bank balances other than (iii) above	1,019.11	995.45
(iv) Others Financials Assets	211.95	183.45
(c) Current tax assets	44.03	38.03
(d) Other current assets	38,724.62	42,020.30
Total current assets	**118,415.04**	**107,631.92**
Total assets	**199,360.93**	**183,816.77**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	9,016.65	8,868.88
(b) Other equity	80,435.93	68,795.29
Equity attributable to owners of the company	**89,452.58**	**77,664.17**
Non - controlling interest	4,887.84	4,537.57
Total Equity	**94,340.42**	**82,201.74**
Liabilities		
Non - current liabilities		
(a) Financial liabilities		
(i) Borrowings	26,345.53	20,069.89
(ii) Lease liabilities	5,302.18	5,775.55
(iii) Other financial liabilities (other than those specified above)	631.59	602.41
(b) Provisions	141.54	99.27
(c) Deferred tax liabilities	822.60	816.87
Total non - current liabilities	**33,243.44**	**27,363.99**
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	9,211.05	10,594.97
(ii) Lease liabilities	904.06	841.80
(iii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises; and	914.26	1,260.81
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	53,065.66	50,340.09
(iv) Other financial liabilities	2,118.00	4,296.19
(b) Other current liabilities	2,352.79	3,809.33
(c) Provisions	639.84	1,164.38
(d) Current tax liabilities	2,571.41	1,943.47
Total current liabilities	**71,777.07**	**74,251.04**
Total Equity & liabilities	**199,360.93**	**183,816.77**

MUKESH RAJ & CO. Chartered Accountants FRN:016693N DELHI

For and on behalf of the Board of directors of
Optiemus Infracom Limited

OPTIEMUS INFRACOM LTD.

Ashok Gupta
Executive Chairman
DIN : 00277434
Place: Noida (Uttar Pradesh)
Date: November 05, 2026

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Optiemus Infracom Limited
Registered Office: K -20, II Floor, Lajpat Nagar - II, New Delhi - 110024
Corporate Office: A-7, Sector 65, Gautam Buddha Nagar, Noida, Uttar Pradesh - 201301
CIN: L46524DL1993PLC054086

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Figures in ₹ Lakhs)

Particulars	Period Ended September 30, 2026 (Unaudited)	Period Ended September 30, 2025 (Unaudited)
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	**5,714.24**	**4,373.46**
Adjustments to reconcile profit before tax to net cash flows from operating activities:		
- Depreciation of property, plant and equipment	1,072.86	876.30
- Depreciation of right of use asset	454.29	294.35
- Amortisation of intangible assets	2.53	2.67
- Finance costs (including fair value change in financial instruments)	1,204.77	1,021.68
- Interest income	(55.72)	(324.97)
- Fair value gain on financial instruments at fair value through profit or loss	(0.93)	(1.15)
- Provision for diminution in value of investments or investments written off	3.83	-
- Unbilled Revenue	(132.26)	(526.56)
- Provision of gratuity made	22.29	21.21
- Provision of leave encashment	11.78	-
- Irrecoverable balances written off/ back (net)	-	83.30
- Expected credit loss allowance on trade receivables	132.06	20.95
- Foreign exchange loss/(gain)	960.39	38.40
- Share of (profit)/ loss of associate	2.69	(25.62)
- Exchange differences in translating the financial statements of a foreign subsidiaries	14.04	5.65
- Gain on disposal of property, plant and equipment (net)	0.87	(2.56)
Operating profit before working capital changes	**9,407.73**	**5,857.11**
Adjustments for (increase)/decrease in operating assets		
- Inventories	(21,672.22)	7,054.55
- Trade receivables	6,991.19	38,212.35
- Other current financial assets	(28.50)	76.20
- Other non current financial assets	(433.02)	248.79
- Other current assets	3,427.93	(21,414.01)
- Other non current assets	419.07	(264.34)
Adjustments for increase/(decrease) in operating liabilities:		
- Trade payables	1,418.64	(34,342.30)
- Other current financial liabilities	(2,178.19)	2,045.53
- Other non current financial liabilities	29.18	26.81
- Other current liabilities	(1,456.53)	(2,193.09)
- Non current provision	1.13	1.50
- Current provisions	(524.54)	(23.38)
Cash generated from operations	**(4,598.13)**	**(4,714.28)**
Direct taxes paid (net)	(988.33)	(307.00)
Net cash flow from operating activities (A)	**(5,586.46)**	**(5,021.28)**
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Payment for property, plant and equipment, capital work in progress, intangible assets and intangible asset under development	(6,232.50)	(7,851.82)
Right to use asset (ROU)	69.69	139.35
Purchase/proceeds from investments	-	(0.01)
Interest received	55.72	324.97
Proceeds from fixed deposits with original maturities more than 3 months (net)	(23.66)	(786.12)
Net cash (used) in investing activities (B)	**(6,130.75)**	**(8,173.63)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issue of equity share capital	147.77	95.66
Issue of equity share warrants	(2,650.36)	-
Share warrants money forfeited	166.95	-
Proceeds from long - term borrowings (net)	6,275.64	92.32
Proceeds from / (repayment) of short-term borrowings (net)	(1,383.92)	5,177.83
Lease liability	(411.12)	(281.07)
Proceeds from issue of shares to non-controlling interest in subsidiary	462.83	1,980.00
Finance costs paid	(1,204.77)	(1,021.68)
Proceeds from security premium on issuance of share capital	9,785.85	1,724.00
Net cash (used) in financing activities (C)	**11,188.87**	**7,767.06**
Net (decrease)/increase in cash and cash equivalents (A+B+C)	**(528.34)**	**(5,427.85)**
Cash and cash equivalents at the beginning of the year	3,186.02	14,433.64
Cash and cash equivalents at the end of the year*	**2,657.68**	**9,005.79**
Components of cash and cash equivalents		
Balances with banks in current accounts	2,657.24	9,004.54
Cash in hand	0.44	1.25
	2,657.68	**9,005.79**

MUKESH RAJ & CO. Chartered Accountants FRN:016693N DELHI

For and on behalf of the Board of directors of
Optiemus Infracom Limited

OPTIEMUS INFRACOM LTD.

Ashok Gupta
Executive Chairman
DIN: 00277434

Place: Noida (Uttar Pradesh)
Date: November 05, 2026

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Notes:

1. The above consolidated financial results of Optiemus Infracom Limited ("the Holding Company"), its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its associate have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 05, 2026. The Statutory Auditors of the Holding Company have carried out a limited review of these results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and have issued an unmodified review conclusion.

2 These results have 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 the relevant rules issued thereunder, other accounting principles generally accepted in India and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

3 The Group has two reportable segments in terms of Ind AS 108 "Operating Segments" — (a) Trading & distribution and (b) Manufacturing business. Segment information is given in the statement of segment revenue, results, assets and liabilities.

4 During the quarter ended September 30, 2026, the Holding Company allotted 14,77,667 equity shares of ₹10 each at an issue price of ₹672.25 per share (including premium of ₹662.25 per share) on conversion of an equal number of warrants issued on a preferential basis, on receipt of the balance 75% of the issue price aggregating ₹7,450.22 lakh — 5,72,336 shares on July 21, 2026, 7,38,081 shares on August 04, 2026 and 1,67,250 shares on August 11, 2026. Consequently, the paid-up equity share capital increased to ₹9,016.65 lakh. The holders of the remaining 99,341 warrants did not exercise their option within the period of eighteen months from allotment; the amount of ₹166.95 lakh received against these warrants has been forfeited in accordance with Regulation 169(3) of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 and credited to other equity. The utilisation of the proceeds of the preferential issue is monitored by ICRA Limited, the Monitoring Agency, and the statement under Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is being submitted separately.

5 Bharat Innovative Glass Technologies Private Limited ("BIGTech"), a subsidiary in which the Holding Company holds 70% and Corning International Corporation, USA holds 30%, is setting up a facility in Tamil Nadu for finishing cover glass for mobile and display products and is in the pre-operative stage. During the quarter, BIGTech allotted equity shares on a rights basis for ₹1,079.95 lakh to the Holding Company and ₹462.83 lakh to the non-controlling shareholder. Capital work-in-progress of BIGTech as at September 30, 2026 is ₹32,345.96 lakh.

6 The figures for the quarter ended September 30, 2026 are the balancing figures between the unaudited figures for the half-year ended September 30, 2026 and the published unaudited figures for the quarter ended June 30, 2026, as regrouped (note 8). Previous period figures have been regrouped / reclassified wherever necessary to conform to the current period presentation.

7 The above results are available on the website of the Holding Company (www.optiemus.com) and on the websites of BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com).

Place: Noida (Uttar Pradesh)
Date: November 05, 2026

MUKESH RAJ & CO. FRN:016693N DELHI Chartered Accountants

For and on behalf of the Board of Directors of
Optiemus Infracom Limited

Ashok Gupta
Executive Chairman
DIN: 00277434

OPTIEMUS INFRACOM LTD.

Mukesh Raj & Co.
CHARTERED ACCOUNTANTS

C-63, 1st Floor, Preet Vihar, Delhi - 110092
Tel. : +91-11-43045917, 42531707
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Email : mukesh@mukeshraj.com

Review Report on the Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Optiemus Infracom Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Optiemus Infracom Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its share of the net profit / (loss) after tax and total comprehensive income / (loss) of its associate for the quarter ended September 30, 2026 and the year-to-date results for the period from April 01, 2026 to September 30, 2026 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. The Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company'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 ("the Act"), read with the relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of 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 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 the Standards on Auditing specified under Section 143(10) of the Act 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 and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

MUKESH RAJ & CO. FRN:016693N DELHI Chartered Accountants

4. The Statement includes the results of the following subsidiaries/Associates and Joint Ventures:

Name of the entity	Relation	% of Ownership
Optiemus Electronics Limited	Subsidiary	100.00%
GDN Enterprises Private Limited	Subsidiary	100.00%
Bharat Innovative Glass Technologies Private Limited	Subsidiary	70.00%
Optiemus Unmanned Systems Private Limited	Subsidiary	100.00%
The Factory Private Limited	Subsidiary	65.00%
Optiemus Display Technology Private Limited	Subsidiary	100.00%
Optiemus Micro Electronics Private Limited	Subsidiary	100.00%
Optiemus Vision Technology Private Limited	Subsidiary	100.00%
Optiemus Vision Technology Private Limited	Subsidiary	100.00%
FineMS Electronics Private Limited	Subsidiary	60.00%
Troosol Enterprises Private Limited	Subsidiary	60.00%
XO Ventures Private Limited	Subsidiary	100.00%
Optiemus Infracom (Singapore) Pte. Ltd	Subsidiary	100.00%
WIN Technology (partnership firm)	Joint Venture	90.00%
Teleecare Network India Private Limited	Associate	46.22%
Optiemus Telecommunication Private Limited	Step down Subsidiary	74.00%

Conclusion

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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.

Other Matters

6. We did not review the interim financial results of nine subsidiaries included in the Statement, whose interim financial results, before giving effect to consolidation adjustments, reflect total assets of ₹1,90,412.44 lakh as at September 30, 2026, total revenues of ₹93,518.10 lakh and ₹1,78,268.13 lakh, total net profit after tax of ₹2,122.67 lakh and ₹4,062.49 lakh and total comprehensive income of ₹2,123.94 lakh and ₹4,059.42 lakh for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026 respectively, and net cash outflows of ₹1,157.95 lakh for the period from April 01, 2026 to September 30, 2026, as considered in the Statement. The Statement also includes the Group's share of net profit after tax and total comprehensive income of ₹18.60 lakh for the quarter ended September 30, 2026 and net loss after tax and total comprehensive loss of ₹2.69 lakh for the period from April 01, 2026 to September 30, 2026, as considered in the Statement, in respect of one associate, whose interim financial results have not been reviewed by us. These interim 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

MUKESH RAJ & CO. FRN:016693N DELHI Chartered Accountants

respect of these subsidiaries and associate, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

7. The Statement includes the interim financial results of two subsidiaries, Optiemus Infracom (Singapore) Pte. Ltd. and WIN Technology (partnership firm), which have not been reviewed by their auditors, whose interim financial results, before giving effect to consolidation adjustments, reflect total assets of ₹1,474.58 lakh as at September 30, 2026, total revenues of ₹514.25 lakh and ₹939.24 lakh, total net profit after tax and total comprehensive income of ₹5.74 lakh and ₹216.42 lakh for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026 respectively, and net cash inflows of ₹304.80 lakh for the period from April 01, 2026 to September 30, 2026, as considered in the Statement. These interim financial results 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 these subsidiaries, is based solely on such interim financial results.

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

Monika Goel
Partner
Membership Number: 094072
UDIN: 26094072WJFESP3874

MUKESH RAJ & CO. FRN:016693N DELHI Chartered Accountants

Date: November 05, 2026
Place: Noida