

Ref: OFL/BSE/2026

Date: 01.07.2026

To,
The Corporate Relations Department
BSE Limited
Department of Corporate Services
P J Towers, Dalal Street, Fort,
Mumbai-400001.

Re: Optimus Finance Limited
Scrip Code: 531254

Subject: Response to Observation on Discrepancies in Financial Results under Regulation 33/52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

With reference to your observation regarding discrepancies in the Financial Results submitted by the Company under Regulation 33/52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to submit our response as under:

Discrepancy observed by Exchange:

Standalone Results - Results document/Figures are not clear for Standalone & Consolidated Results for the year ended March 2026.

In this regard, we hereby submit the clear copy of the Financial Results for the financial year ended 31st March 2026 for your record.

We confirm that there is no change in the financial figures/results already submitted earlier dated 29th May 2026 and only a clearer and legible version of the Financial Results document is being submitted to address the observation raised by the Exchange.

Kindly take the above information on your records.

Thanking you,

Yours faithfully,
For Optimus Finance Limited



Vruti Surti
Company Secretary & Compliance Officer



OPTIMUS FINANCE LIMITED

Regd. Off.: 301-304, Sears II, East Wing, Gotri-Sevasi Road, Sevasi, Vadodara-391101, Gujarat, India.

CIN: L65910GJ1991PLC015044 | Phone: +91 265 232 5321 | Email: info@optimusfinance.in

Website: www.optimusfinance.in



OPTIMUS
FINANCE

OPTIMUS FINANCE LIMITED
CIN: L65910GJ1991PLC015044

Regd. Office : 301-304, Sears II, East Wing, Gotri-Sevasi Road, Sevasi, Vadodara - 391101

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

All amounts are in INR Lakhs, unless otherwise stated, unless otherwise stated

Particulars	Standalone				
	Quarter Ended			Year Ended	
	31st March, 2026	31st December, 2025	31st March, 2025	31st March, 2026	31st March, 2025
	(Audited)	(unaudited)	(Audited)	(Audited)	(Audited)
Income					
Revenue from Operation					
(i) Interest Income	31.98	32.50	37.67	129.21	148.72
(ii) Sale of Shares	-	-	-	-	-
(iii) Net Gain on Fair Value Changes	-	-	-	-	-
I Total Revenue from Operation	31.98	32.50	37.67	129.21	148.72
II Other Income	-	-	2.00	-	2.00
III Total Income (I+II)	31.98	32.50	39.67	129.21	150.72
Expenses					
(a) Finance Cost	0.46	0.98	1.91	2.30	3.18
(b) Fees & Commission Expense	-	-	-	-	-
(c) Purchase of Shares	-	-	-	-	-
(d) Changes in Inventories of Stock-in Trade	-	-	-	-	-
(e) Employee Benefit Expenses	9.94	13.18	13.01	45.71	46.15
(f) Depreciation and Amortization Expense	-	-	-	-	-
(g) Other Expenses	4.62	3.06	17.28	19.42	29.76
IV Total Expenses	15.02	17.22	32.20	67.43	79.10
V Profit / (Loss) Before Exceptional Items and Tax (III-IV)	16.96	15.28	7.48	61.77	71.62
VI Exceptional Items	-	-	-	-	-
VII Profit before Tax (V +VI)	16.96	15.28	7.48	61.77	71.62
VIII Tax expense					
(a) Current Tax	3.00	4.54	2.02	15.39	18.03
(b) Deferred Tax	(0.07)	(0.02)	0.36	(0.87)	0.37
(c) Income Tax Earlier Years	-	-	-	-	-
IX Total Tax Expense (VII -VIII)	2.93	4.52	2.38	14.52	18.40
X Profit After Tax (VII - IX)	14.03	10.76	5.10	47.25	53.22
Other Comprehensive Income					
Items that will not be classified to profit or loss					
- Remeasurement Gain/Loss on Defined Benefit Plan	-	-	-	-	-
Tax on items that will not be Reclassified to Profit or Loss					
- Remeasurement Gain/Loss on Defined Benefit Plan	-	-	-	-	-
XI Total Other Comprehensive Income, Net of Tax	-	-	-	-	-
XII Total comprehensive income for the year	14.03	10.76	5.10	47.25	53.22
XIII Paid-up Equity share capital of Rs. 1 each	747.23	747.23	747.23	747.23	747.23
XIV Other Equity	-	-	-	1,398.78	1,351.53
XV Earnings per share (of Rs. 1/- each)(not annualised)					
Basic (Rs.)	0.02	0.01	0.01	0.06	0.07
Diluted (Rs.)	0.02	0.01	0.01	0.06	0.07

See accompanying notes to the Financial Results



OPTIMUS FINANCE LIMITED
CIN: L65910GJ1991PLC015044
Regd. Office : 301-304, Sears II, East Wing, Gotri-Sevasi Road, Sevasi, Vadodara - 391101

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

All amounts are in INR Lakhs, unless otherwise stated less otherwise stated

Particulars		Consolidated				
		Quarter Ended			Year Ended	
		31st March, 2026	31st December, 2025	31st March, 2025	31st March, 2026	31st March, 2025
		(Audited)	(unaudited)	(Audited)	(Audited)	(Audited)
Income						
Revenue from Operation						
(i)	Interest Income	29.08	28.07	35.76	113.42	142.16
(ii)	Sale of Product	5,580.59	4,326.99	4,471.48	18,412.67	15,640.85
(iii)	Sale of Shares	-	-	-	-	-
(iv)	Net Gain on Fair Value Changes	-	-	-	-	-
(v)	Other Operating Income	18.93	18.43	16.14	68.04	43.78
I	Total Revenue from Operation	5,628.60	4,373.49	4,523.38	18,594.13	15,826.79
II	Other Income	177.55	59.18	45.11	376.72	192.60
III	Total Income (I+II)	5,806.15	4,432.67	4,568.49	18,970.85	16,019.39
Expenses						
	(a) Finance Cost	102.87	96.44	85.72	388.36	315.20
	(b) Cost of Material Consumed	4,021.24	3,006.85	2,823.70	12,618.72	10,738.54
	(c) Purchase of Stock - In - Trade	824.37	587.18	954.60	2,777.65	2,201.24
	(d) Changes in Inventories of Finished Goods and Stock - In - Trade	(81.48)	18.64	(41.60)	(41.76)	(75.29)
	(e) Employee Benefit Expenses	205.16	211.17	240.02	837.97	743.72
	(f) Depreciation and Amortization Expense	68.34	53.70	42.10	222.30	168.52
	(g) Other Expenses	344.05	217.42	247.62	1,000.39	824.41
IV	Total Expenses	5,484.55	4,191.40	4,352.17	17,803.62	14,916.35
V	Profit / (Loss) Before Exceptional Items and Tax (III-IV)	321.60	241.27	216.32	1,167.23	1,103.04
VI	Exceptional Items	-	-	-	-	-
VII	Profit Before Tax (V+VI)	321.60	241.27	216.32	1,167.23	1,103.04
VIII	Tax Expense					
	(a) Current Tax	(7.65)	35.36	2.13	91.12	139.79
	(b) Deferred Tax	105.37	(2.37)	7.76	100.27	3.16
	(c) Income Tax Earlier Years	-	-	-	-	-
	(d) Excess or Short Provision of Earlier Years	(9.97)	0.10	-	-	-
IX	Total Tax Expense	87.75	33.09	9.90	191.39	142.95
X	Profit After Tax (VII - IX)	233.85	208.18	206.43	975.84	960.09
Other Comprehensive Income						
Items That will not be classified to profit or loss						
	- Remeasurement Gain/Loss on Defined Benefit Plan	1.69	-	-	1.69	-
Tax on Items that will not be Reclassified to Profit or Loss						
	- Remeasurement Gain/Loss on Defined Benefit Plan	(0.43)	-	-	(0.43)	-
		1.26	-	-	1.26	-
Items that will be Reclassified to Profit and Loss						
	Exchange Differences in Translating the Financial Statement of Foreign Operation	291.29	71.11	(6.00)	569.82	129.97
		291.29	71.11	(6.00)	569.82	129.97
XI	Total Other Comprehensive Income, Net of Tax	292.55	71.11	(6.00)	571.08	129.97
XII	Total Comprehensive Income for the Year (X+XI)	526.40	279.29	200.43	1,546.93	1,090.06
Net Profit Attributable to:						
	- Owners of the Company	140.23	123.60	120.50	579.62	580.88
	- Non Controlling Interests	93.64	84.59	85.93	396.22	379.21
Total Comprehensive Income Attributable to:						
	- Owners of the Company	308.68	164.55	117.05	908.45	656.53
	- Non Controlling Interests	217.74	114.76	83.38	638.48	433.53
XIII	Paid-Up Equity Share Capital of Rs. 1 each	747.23	747.23	747.23	747.23	747.23
XIV	Other Equity	-	-	-	5,889.44	4,980.99
XV	Earnings Per Share (of Rs. 1/- each)(Not Annualised)					
	Basic(Rs.)	0.19	0.17	0.16	0.78	0.78
	Diluted(Rs.)	0.19	0.17	0.16	0.78	0.78

See accompanying notes to the Financial Results



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OPTIMUS FINANCE LIMITED
CIN: L65910GJ1991PLC015044

Regd. Office : 301-304, Sears II, East Wing, Gotri-Sevasi Road, Sevasi, Vadodara - 391101

STATEMENT OF STANDALONE AND CONSOLIDATED ASSETS AND LIABILITIES AS AT 31ST MARCH, 2026

All amounts are in INR Lakhs, unless otherwise stated

Sr. No.	Particulars	Standalone		Consolidated	
		(Audited)	(Audited)	(Audited)	(Audited)
		As on 31st March, 2026	As on 31st March, 2025	As on 31st March, 2026	As on 31st March, 2025
ASSETS					
(1)	Financial Assets				
	(a) Cash And Cash Equivalents	7.34	865.31	137.55	1,059.35
	(b) Bank Balance Other Than Cash And Cash Equivalents	-	-	639.74	282.24
	(c) Receivable				
	- Trade Receivables	-	-	12,194.83	7,842.42
	- Other Receivables	-	-	-	-
	(d) Loans	1,534.84	625.81	2,076.83	1,495.13
	(e) Investments	652.16	652.16	-	-
	(f) Other Financial Assets	-	-	813.41	772.02
(2)	Non-Financial Assets				
	(a) Inventories	-	-	1,234.46	1,232.43
	(b) Current Tax Assets (Net)	13.56	11.30	54.98	11.30
	(c) Deferred Tax Assets (Net)	1.26	0.39	-	-
	(d) Investment Property	-	-	83.76	85.30
	(e) Property, Plant And Equipment	-	-	1,304.38	632.84
	(f) Intangible Assets	-	-	0.96	1.13
	(g) Intangible Assets Under Development	-	-	50.04	42.85
	(h) Capital Work - in - Progress	-	-	18.72	466.50
	(i) Goodwill	-	-	338.55	307.55
	(j) Other Non-Financial Assets	0.09	1.92	482.59	572.19
	Total Assets	2,209.25	2,156.88	19,430.78	14,803.25
LIABILITIES AND EQUITY					
LIABILITIES					
(1)	Financial Liabilities				
	(a) Payables				
	(i) Trade Payables				
	- Total Outstanding Dues of Micro Enterprises and Small Enterprises	0.45	0.37	2.87	0.59
	- Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	2.12	0.33	3,767.54	2,523.80
	(b) Borrowings (other than Debt Securities)	22.91	21.39	3,890.17	2,294.16
	(c) Other Financial Liabilities	3.64	3.26	10.75	12.35
(2)	Non-Financial Liabilities				
	(a) Current Tax Liabilities	25.31	25.14	100.12	92.41
	(b) Provisions	8.60	6.17	154.25	137.47
	(c) Deferred Tax Liabilities (Net)	-	-	118.91	14.90
	(d) Other Non-Financial Liabilities	0.21	1.47	313.46	201.82
(3)	EQUITY				
	(a) Equity Share Capital	747.23	747.23	747.23	747.23
	(b) Instruments Entirely Equity in Nature	-	-	-	-
	(c) Other Equity	1,398.78	1,351.53	5,889.44	4,980.99
		2,146.01	2,098.76	6,636.67	5,728.22
	Non - Controlling Interest	-	-	4,436.02	3,797.54
	Total Liabilities and Equity	2,209.25	2,156.88	19,430.78	14,803.25

Place: Vadodara
Date: 29th May 2026



For Optimus Finance Limited



Dipak Raval
Whole Time Director
DIN: 01292764



OPTIMUS
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OPTIMUS FINANCE LIMITED
CIN: L65910G1991PLC015044

Regd. Office : 301-304, Sears II, East Wing, Gotri-Sevasi Road, Sevasi, Vadodara - 391101

STATEMENT OF STANDALONE AND CONSOLIDATED CASH FLOW AS AT 31ST MARCH, 2026

All amounts are in INR Lakhs, unless otherwise stated

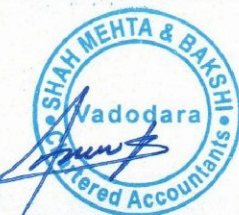
Sr No.	Particulars	Standalone		Consolidated	
		(Audited)	(Audited)	(Audited)	(Audited)
		As on 31st	As on 31st	As on 31st	As on 31st
		March, 2026	March, 2025	March, 2026	March, 2025
	(Rs.)		(Rs.)	(Rs.)	(Rs.)
A	Cash Flow From Operating Activities				
	Profit Before Income Tax	61.77	71.62	1,167.23	1,103.04
	Adjustments For :				
	Depreciation and Amortisation Expense	-	-	222.30	168.52
	Interest Income	-	-	(17.76)	(94.13)
	Rent Income	-	-	(3.00)	(5.00)
	Loss/(Profit) on Sale of Investment Property/ Property, Plant and Equipment's	-	-	(1.38)	(19.55)
	Unrealised Exchange or Foreign Currency Translations(Net)	-	-	472.45	121.72
	Finance Cost	2.30	3.18	388.36	315.20
	(Reversal)/Provision for Standard Assets	2.27	(2.00)	2.27	(2.00)
	Provisions for Employee Benefits and other Expenses	-	-	14.06	45.43
	Provision for Expected Credit Loss/Bad Debts/ Balance Written Off	-	-	135.07	77.47
	Remeasurement Gain/Loss on Defined Benefit Plan	-	-	1.89	-
	Net Adjustments	4.58	1.18	1,214.06	607.66
	Operating Profit before Working Capital Changes	66.35	72.80	2,381.29	1,710.70
	Adjustments For Net (Increase) / Decrease In Operating Assets:-				
	(Increase) / Decrease in Trade Receivable	-	-	(4,453.98)	(3,507.40)
	(Increase) / Decrease in Loans	(909.03)	800.71	(913.17)	412.61
	(Increase) / Decrease in other Financial Assets	-	-	(41.39)	(29.82)
	(Increase) / Decrease in other Non Financial Assets	1.83	(1.92)	94.36	(258.85)
	(Increase) / Decrease in Inventory	-	-	(2.03)	(583.36)
	Increase / (Decrease) in Trade Payables	1.87	0.33	1,246.02	1,483.16
	Increase / (Decrease) in other Liabilities & Provisions	(0.72)	5.09	110.51	(38.29)
	Increase / (Decrease) in other Financial Liability	-	-	-	(87.62)
	Increase/(Decrease) in other Non Financial Liability	-	-	-	-
	Cash Generated From Operations :	(839.71)	877.00	(1,578.39)	(898.88)
	Direct Taxes Paid (Net)	17.49	24.40	(127.10)	101.03
	Net Cash from Operating Activities (A)	(857.20)	852.61	(1,705.48)	(999.91)
B	Cash Flows from Investing Activities				
	Purchase of Property, Plant and Equipment's, Intangible Assets & Capital Working Progress	-	-	(380.43)	(550.08)
	Proceeds from Sale of Property, Plant and Equipments	-	-	7.18	19.53
	(Investment)/Proceeds from Sale of Shares in Wholly Owned Subsidiary	-	(1.00)	-	-
	Purchase of Intangible Asset Under Development	-	-	(7.19)	(11.15)
	Interest Income	-	-	17.76	103.40
	Rent Received	-	-	3.00	5.00
	(Increase)/ decrease in loans given	-	-	297.87	(161.41)
	Capital Advances Given	-	-	(4.76)	-
	(Increase) / Decrease in Deposits given	-	-	1.08	-
	(Increase)/ decrease in bank balances other than Cash and cash equivalents	-	-	(357.50)	-
	Net Cash (Used) in Investing Activities (B)	-	(1.00)	(423.00)	(594.71)
C	Cash Flow from Financing Activities				
	Borrowings (other than Debt Securities)	-	-	1,596.01	801.36
	Cash Proceeds from Issuing Equity Shares Net of Transactional Cost	-	-	-	2,108.99
	Repayment of Lease Liabilities	-	-	(1.74)	(6.52)
	Finance Cost	(0.77)	(1.66)	(387.59)	(315.20)
	Net Cash (Used) in Financing Activities (C)	(0.77)	(1.66)	1,206.68	2,588.62
	NET INCREASE IN CASH AND CASH EQUIVALENTS [(A) + (B) + (C)]	(857.97)	849.94	(921.81)	994.00
	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	865.31	15.36	1,059.35	65.34
	CASH AND CASH EQUIVALENTS AT THE YEAR ENDED	7.34	865.31	137.55	1,059.35

Notes

1. The statement of cash flow is prepared in accordance with the format prescribed as per Ind AS 7.

For Optimus Finance Limited

Place: Vadodara
Date: 29th May 2026



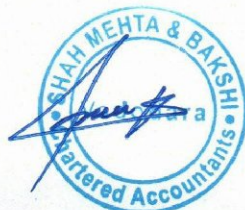
Dipak Raval
Whole Time Director
DIN: 01292764

OPTIMUS FINANCE LIMITED
CIN: L65910GJ1991PLC015044
Regd. Office : 301-304, Sears II, East Wing, Gotri-Sevasi Road, Sevasi, Vadodara - 391101

CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2026

All amounts are in INR Lakhs, unless otherwise stated

Particulars	Consolidated				
	For the Quarter ended 31st March, 2026	For the Quarter ended 31st Dec, 2025	For the Quarter ended 31st March, 2025	For the year ended 31st March, 2026	For the year ended 31st March, 2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1. Segment Revenue					
(a) Financing and Investment Activity	29.08	28.07	36.29	113.42	142.16
(b) Manufacturing and Trading in Oils	5,599.52	4,345.42	4,487.09	18,480.71	15,684.63
Net Income from operations	5,628.60	4,373.49	4,523.38	18,594.13	15,826.79
2. Segment Results Profit/(Loss) Before Tax and Interest					
(a) Financing and Investment Activity	14.52	11.83	8.01	48.29	68.24
(b) Manufacturing and Trading in Oils	409.96	325.88	294.03	1,507.30	1,350.00
Total Profit Before Interest and Tax	424.48	337.71	302.04	1,555.59	1,418.24
(i) Finance Cost	102.87	96.44	85.72	388.36	315.20
Profit Before Tax	321.61	241.27	216.32	1,167.23	1,103.04
(i) Current Tax	(7.65)	35.36	2.13	91.12	139.79
(ii) Deferred Tax	105.37	(2.37)	7.76	100.27	3.16
(iii) Excess or Short Provision of Earlier Years	(9.97)	0.10			
Profit After Tax	233.86	208.18	206.43	975.84	960.09
3. Segment Asset					
(a) Financing and Investment Activity	1,447.38	1,364.84	1,392.22	1,447.38	1,392.22
(b) Manufacturing and Trading in Oils	17,983.41	15,353.31	13,411.04	17,983.41	13,411.04
Total	19,430.78	16,718.15	14,803.26	19,430.78	14,803.25
4. Segment Liability					
(a) Financing and Investment Activity	61.87	58.63	58.13	61.87	58.13
(b) Manufacturing and Trading in Oils	8,296.21	6,113.25	5,219.36	8,296.21	5,219.36
Total	8,358.08	6,171.88	5,277.49	8,358.08	5,277.49



Notes for Audited Standalone and Consolidated Financial Results for the Quarter & Year ended 31st March 2026

- (1) The above audited results for quarter and Year ended 31st March, 2026 have been reviewed by audit committee and approved by Board of Directors at their meeting held on 29th May, 2026.
- (2) The company has two subsidiaries namely " Maximus International Limited" and "Maximus Infra Ventures Limited". "Maximus International Limited" 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 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: 29th May, 2026



For Optimus Finance Limited



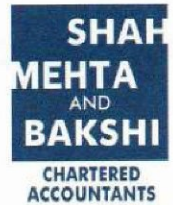
Dipak Raval
Whole Time Director
DIN: 01292764



📍 : GF, 1st & 2nd Floor, Prasanna House, Associated Society,
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✉ : office@smb-ca.com 🌐 : www.smb-ca.com



Independent Auditors' Report on a Quarterly and Standalone Annual Financial Results of Optimus Finance Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
**The Board of Directors of
Optimus Finance Limited**

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying statement of standalone annual financial results of Optimus Finance Limited (hereinafter referred to as the 'Company') for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (Listing Regulations).

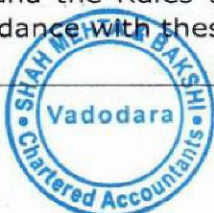
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- I. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- II. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2026.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results* section of our report.

We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.



We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

Managements' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared based on the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

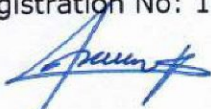


Other Matters

The standalone annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the listing regulation.

**For Shah Mehta & Bakshi
Chartered Accountants**

Firm Registration No: 103824W

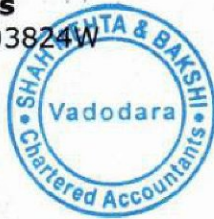


**Prashant Upadhyay
Partner**

Membership No.: 121218

UDIN: 26121218PTLAK02063

Vadodara, 29th May 2026

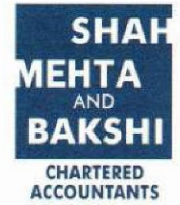




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Independent Auditor's Report on the Quarterly and Annual Consolidated Financial Results of the Optimus International Ltd pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
**Board of Directors of
Optimus Finance Limited**

Report on the audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying Consolidated Annual Financial Results of Optimus Finance Limited (hereinafter referred to as the " Holding Company") and its subsidiary (the Holding Company and its subsidiaries together referred to as 'the Group') for the year ended 31 March 2026 attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated annual financial results:

- a. Includes the Annual Financial Results of following entities:

Sr. No	Name of Entity	Relation	Consolidated /Standalone	Whether audited by another auditor
1.	Maximus International Limited	Subsidiary	Consolidated	No
a.	Maximus Global FZE	Foreign step-down subsidiary		Yes
i.	Maximus Lubricants LLC (Formerly known as Pacific Lubricants LLC)	Subsidiary Company of Foreign Subsidiary Company		
b.	MX Africa Limited	Foreign step-down subsidiary		Yes
i.	Quantum Lubricants (E.A.) Limited	Subsidiary Company of Foreign Subsidiary Company		
2.	Maximus Infraventures Limited	Subsidiary		Yes

- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the consolidated profit and other comprehensive income and other financial information for the year ended 31 March 2026.



Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their report referred to in 'Other Matter' paragraph below, is sufficient and appropriate to provide a basis for our opinion on the Consolidated Annual Financial Results.

Managements and Board of Directors' Responsibilities for The Consolidated Financial Results

These Consolidated Annual Financial Results have been approved by the holding company's Board of Directors, have been prepared based on the Consolidated Annual Financial Statements. The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these Consolidated Annual Financial Results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Annual Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Annual Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of their respective companies and of subsidiary, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors/management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

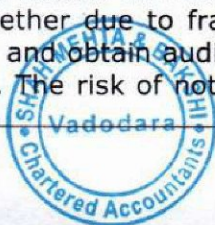
The respective Board of Directors is responsible for overseeing the respective Company's financial reporting process included in the Group.

Auditor's Responsibilities for The Audit of The Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Annual Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Annual Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher



than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of Financial Statements on whether the company has adequate internal financial controls with reference to Financial Statements in place and the operating effectiveness of such controls. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Consolidated financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the Consolidated Annual Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the group to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the Consolidated Annual Financial Results, including the disclosures, and whether the Consolidated Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information/ financial results of the entities within the Group to express an opinion on the annual results. We are responsible for the direction, supervision, and performance of the audit of financial information of such entities included in the consolidated annual financial results, of which we are the independent auditor. For other entities included in the consolidated financial results, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

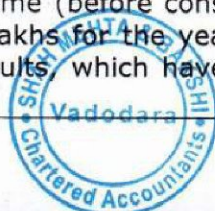
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019, issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

1. The consolidated annual financial results include the audited financial results of above entities which were audited by other auditors, whose financial statements/financial results/ financial information reflect total assets (before consolidation adjustments) of Rs. 17,079.57 lakhs as at 31 March 2026, total income (before consolidation adjustments) of Rs. 17,997.48 Lakhs and total net profit after tax (before consolidation adjustments) of Rs. 598.14 Lakhs, total comprehensive income (before consolidation adjustments) of Rs. 598.14 lakhs and net cash inflow of Rs. 8.85 lakhs for the year ended on that date, as considered in the consolidated annual financial results, which have been audited by their respective independent auditors.



These subsidiaries are located outside India except one subsidiary named, Maximus Infraventures Limited, whose financial statements/financial results/ financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditors according to generally accepted auditing standards available in their respective countries. The Company's Management has converted the financial statements of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Company's Management. Our opinion in so far as it relates to the balances and affairs of such subsidiaries located outside India as well as India is based on the report of the other auditors, the conversion adjustments prepared by the Management of the Company wherever applicable and audited by us.

Our opinion on the Consolidated Annual Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

2. The Consolidated Annual Financial Results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

**For Shah Mehta & Bakshi
Chartered Accountants**

Firm Registration No: 103824W



**Prashant Upadhyay
Partner**

Membership No.: 121218

UDIN: 26121218DYZMTK9096

Vadodara

Date: 29th May 2026



Ref: OFL/BSE/2026

Date: 29.05.2026

To,
The Corporate Relations Department
BSE Limited
Department of Corporate Services
P J Towers, Dalal Street, Fort,
Mumbai-400001.

Re: Optimus Finance Limited
Script Code: 531254

Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

DECLARATION

I, Milind Joshi, Chief Financial Officer of Optimus Finance Limited having CIN: L65910GJ1991PLC015044 and having its Registered Office situated at 301-304, Sears II, East Wing, Gotri-Sevasi Road, Sevasi, Vadodara - 391101, Gujarat, India, hereby declare that the Statutory Auditors of the Company - M/s. Shah Mehta and Bakshi, Chartered Accountants, Vadodara (Firm Registration No. 103824W) have issued an Audit Report with unmodified opinion on the Audited Standalone and Consolidated Financial Results of the Company for the Financial Year ended on 31st March, 2026.

This declaration is given in compliance with Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

Kindly take this declaration on your records.

Thanking you,

Yours faithfully,

For Optimus Finance Limited



Milind Joshi
Chief Financial Officer



OPTIMUS FINANCE LIMITED