

OPTO CIRCUITS (INDIA) LIMITED.

Regd. Office : Plot # 83, Electronic City, Hosur Road, Bangalore - 560 100.

**UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 30TH SEPTEMBER, 2018
CONSOLIDATED**

| Sl. No. | PARTICULARS | Quarter Ended | | | Six Months Ended | | Rs. in Lacs except Shares & EPS |
|---------|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--|
| | | 30-Sep-2018 (Un-Audited) | 30-Jun-2018 (Un-Audited) | 30-Sep-2017 (Un-Audited) | 30-Sep-2018 (Un-Audited) | 30-Sep-2017 (Un-Audited) | Year Ended 31-Mar-2018 (Audited) |
| | | 1. | Income from operations | 6,587.02 | 7,131.62 | 5,490.38 | 13,718.64 |
| 2. | Other Income | 214.94 | 64.37 | 21.97 | 279.31 | 30.62 | 120.76 |
| 3. | Total income (1+2) | 6,801.96 | 7,195.99 | 5,512.36 | 13,997.95 | 10,356.23 | 22,957.05 |
| 4. | Expenses | | | | | | |
| (a.) | Cost of materials consumed | 3,136.52 | 3,238.98 | 2,151.51 | 6,375.51 | 4,366.84 | 10,300.64 |
| (b.) | Purchases of stock-in-trade | - | 22.25 | 26.95 | 22.25 | 131.34 | 114.92 |
| (c.) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | (32.22) | 4.14 | (108.27) | (28.09) | (85.75) | (30.06) |
| (d.) | Employee benefits expense | 1,175.48 | 1,127.98 | 865.20 | 2,303.46 | 1,735.00 | 3,624.94 |
| (e.) | Finance Cost | 395.02 | 162.49 | 228.98 | 557.51 | 447.48 | 575.99 |
| (f.) | Depreciation and amortisation expense | 276.16 | 272.06 | 419.90 | 548.23 | 737.43 | 1,258.70 |
| (g.) | Other expenses | 819.65 | 1,045.58 | 748.75 | 1,865.23 | 1,617.97 | 3,623.38 |
| | Total Expenses | 5,770.61 | 5,873.48 | 4,333.01 | 11,644.08 | 8,950.31 | 19,468.51 |
| 5. | Profit / (Loss) before Exceptional Items and tax (3-4) | 1,031.35 | 1,322.51 | 1,179.34 | 2,353.87 | 1,405.92 | 3,488.54 |
| 6. | Exceptional Items | - | - | 1,004.37 | - | 276.22 | (160.29) |
| 7. | Profit / (Loss) before tax (5-6) | 1,031.35 | 1,322.51 | 174.97 | 2,353.87 | 1,129.70 | 3,648.83 |
| 8. | Tax Expenses | 107.01 | 18.73 | 10.98 | 125.74 | 60.98 | 89.85 |
| 9. | Profit / (Loss) after tax for the period from continuing operations (7-8) | 924.34 | 1,303.78 | 163.99 | 2,228.13 | 1,068.72 | 3,558.98 |
| | Profit for the quarter / Year attributable to: | | | | | | |
| | Shareholders of the Company | 924.77 | 1,295.63 | 96.88 | 2,220.40 | 986.34 | 3,462.16 |
| | Non-Controlling Interest | (0.43) | 8.16 | 67.11 | 7.73 | 82.38 | 96.82 |
| 10. | Other comprehensive income | - | - | - | - | - | - |
| 11. | Total comprehensive income for the period (comprising profit(Loss) and other comprehensive income for the period) (9 + 10) | 924.34 | 1,303.78 | 163.99 | 2,228.13 | 1,068.72 | 3,558.98 |
| 12. | Total Comprehensive income for the year / quarter attributable to: | | | | | | |
| | Shareholders of the Company | 924.76 | 1,295.63 | 96.88 | 2,220.40 | 986.34 | 3,462.16 |
| | Non-Controlling Interest | (0.43) | 8.16 | 67.11 | 7.73 | 82.38 | 96.82 |
| 13. | Paid up Equity Share Capital (Face value of each share is Rs.10) | 28,749.54 | 28,749.54 | 24,231.94 | 28,749.54 | 24,231.94 | 28,749.54 |
| 14. | Reserves excluding Revaluation Reserves as per Balance Sheet of Previous accounting year | | | | | | |
| 15. | Earnings Per Share (EPS) - Rs. per share | | | | | | |
| | - Basic | 0.32 | 0.45 | 0.04 | 0.86 | 0.41 | 1.34 |
| | - Diluted | 0.32 | 0.45 | 0.04 | 0.86 | 0.41 | 1.34 |
| 16. | Public Shareholding | | | | | | |
| | - No. of shares. | 225,498,307 | 225,598,307 | 177,506,945 | 225,498,307 | 177,506,945 | 225,598,307 |
| | - Percentage of share holding | 78.44% | 78.47% | 73.25% | 78.44% | 73.25% | 78.47% |
| 17. | Promoter and Promoter Group Share Holding | | | | | | |
| a. | Pledged/Encumbered | | | | | | |
| | - No. of shares. | NIL | NIL | NIL | NIL | NIL | NIL |
| | -Percentage of Shares (as a Percentage of the total share holding of promoter and promoter group) | NIL | NIL | NIL | NIL | NIL | NIL |
| | -Percentage of Shares (as a Percentage of the total share capital of the company) | NIL | NIL | NIL | NIL | NIL | NIL |
| b. | Non-Encumbered | | | | | | |
| | - No. of shares. | 61,997,099 | 61,897,099 | 64,812,462 | 61,997,099 | 64,812,462 | 61,897,099 |
| | -Percentage of Shares (as a Percentage of the total share holding of promoter and promoter group) | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| | -Percentage of Shares (as a Percentage of the total share capital of the company) | 21.56 | 21.53 | 26.75 | 21.56 | 26.75 | 21.53 |

* EPS for the previous quarter and corresponding period has been restated.

NOTES:

- The above Un-Audited financial results were taken on record by the Board of Directors at its meeting held on 30th October, 2018.
- The Consolidated Audited Results include results of the following Subsidiaries.

| Name of the Company | % of Holding |
|--------------------------------------|--------------|
| a) Mediald Inc. USA | 100% |
| b) Devon Innovations Pvt. Ltd | 100% |
| c) Ormed Medical Technology Ltd | 100% |
| d) Opto Infrastructure Limited | 87.06% |
| e) Opto Circuits (Malaysia) Sdn. Bhd | 100% |
| f) Opto Cardiac Care Limited | 100% |
| g) Opto Eurocor Healthcare Limited | 97.02% |

3 These Consolidated Un-Audited Financial Results relate to Opto Circuits [India] Limited [The Holding Company] and its Subsidiaries [together constitute 'the Group'] and are prepared by applying IND AS 110 "Consolidated Financial Statements" and Ind AS 28 "Investments in Subsidiaries and Associates and Joint Ventures"

4 The above Consolidated Un-Audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors held on October, 30th 2018.

5 The Statutory Auditors have conducted the Audit Review of Consolidated financial results and rendered the Review report on the same. The Statutory auditors have also completed the audit of comparative corresponding previous quarter ended 30.06.2018 as per IND AS.

6 The Group has only one Business Segment i.e. Healthcare.

7 Figures of the previous quarter/Year have been regrouped/reclassified wherever necessary, to make it comparable.

By Order of the Board,
For Opto Circuits (India) Limited

Vinod Ramnani
Chairman

By Order of the Board,
For Opto Circuits (India) Limited

G.C.Somasadas
Managing Director

Place: Bangalore
Date : 30.10.2018