

**UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER ENDED 30TH SEPTEMBER, 2008
CONSOLIDATED**

Sl. No.	PARTICULARS	Quarter ended 30-Sep-2008 (Unaudited)	Quarter ended 30-Sep-2007 (Unaudited)	Period ended 30-Sep-2008 (Unaudited)	Period ended 30-Sep-2007 (Unaudited)	Rs.in lakhs except Shares & EPS
						Previous Accounting Year ended 31-Mar-2008 (Audited)
1	Net Sales/Revenue from operations	21,701.51	12,376.43	39,438.24	22,026.68	46,807.84
2	Other Income	337.08	119.94	557.53	243.08	1,706.71
3	Total Income	22,038.59	12,496.37	39,995.77	22,269.76	48,514.56
4	Expenditure					
a.	Increase/ Decrease in Work in progress & Finished Goods.	808.73	193.76	119.98	311.64	(296.26)
b.	Manufacturing Expenses.	11,265.22	7,181.13	21,804.30	12,486.70	27,827.40
c.	Employee Cost	978.85	484.73	1,774.21	868.78	2,109.11
d.	Admin & Mktg Expenses	1,743.82	867.43	3,243.71	1,750.51	3,447.14
e.	Depreciation	244.54	74.40	379.34	147.03	628.60
	Expenditure	15,041.16	8,801.45	27,321.54	15,564.66	33,715.99
5	Interest & Financial Expenses	1,258.48	247.40	2,348.50	452.72	1,086.73
6	Exceptional Items	-	-	-	-	-
7	Profit/(Loss) from Ordinary Activities Before Tax - (3)-(4+5+6)	5,738.94	3,447.52	10,325.73	6,252.38	13,711.84
8	Tax Expenses	62.67	39.97	104.59	63.79	384.02
9	Profit/(Loss) from Ordinary Activities After Tax - (7-8)	5,676.27	3,407.55	10,221.14	6,188.59	13,327.82
10	Extraordinary Items (net of tax expenses)	(3.34)	-	(49.30)	-	196.27
11	Net Profit/(Loss) for the period - (9-10)	5,672.93	3,407.55	10,171.83	6,188.59	13,131.55
12	Paid-up equity share capital (Face Value Rs.10/- each)	9,417.18	6,278.12	9,417.18	6,278.12	9,417.18
13	Reserves excluding Revaluation Reserves as per Balance Sheet of Previous accounting year	-	-	-	-	-
14	Earnings Per Share (EPS) - Rs. per share					
	- Basic	6.02	*3.62	10.80	*6.57	13.99
	- Diluted	5.92	*3.56	10.62	*6.46	13.79
15	Public Shareholding					
	- No. of shares.	65,550,024	43,700,016	65,550,024	43,700,016	65,550,024
	- Percentage of share holding	69.61	69.61	69.61	69.61	69.61

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

NOTES:

- The above results were taken on record by the Board of Directors at its meeting held on 21st October 2008.
- The Auditors have conducted a "Limited Review" of the above Financial Results for the quarter ended 30th September 2008.
- Figures for the current quarter and corresponding previous quarter have been regrouped/reclassified wherever necessary, to make it comparable.
- There has been no change during the period with regard to Auditors' remarks on the accounts of 31st March, 2008.
- 11,64,620 shares have been allotted on Preferential basis in July 2007, EPS has been calculated accordingly.
- 11 Lakhs share warrants have been issued to promoters who can exercise Options within 18 Months from July 2007, Diluted EPS has been calculated accordingly.
- The Consolidated Results include results of the following Companies.

Name of the Company	% of Holding
a) Advanced Micronic Devices Limited	59.71%
b) Mediald Inc. USA	100%
c) Altron Industries Private Limited	100%
d) Eurocor, GmbH	100%
e) Devon Innovations Pvt. Ltd	100%
f) Ormed Medical Technology Ltd	100%
g) Criticare Systems Inc., USA	100%

- Financial Statements of Advanced Micronic Devices Ltd., being a listed Company is also published separately.
- The Standalone results of the company for the said quarter is available on the company's website www.optoindia.com and on BSE and NSE websites.
- The Group has only two Business Segments consisting of Health Care & Information Technology.

PARTICULARS	INTERNATIO - NAL	DOMESTIC	TOTAL
	30.09.2008	30.09.2008	30.09.2008
1. Segment Revenue			
a. Health Care	37,255.40	1,741.82	38,997.22
b. Information Technology	-	914.54	914.54
c. Others	548.80	8.73	557.53
Total	37,804.20	2,665.09	40,469.29
Less: Inter Segment Revenue	456.38	17.14	473.52
Net Sales/Income From Operations	37,347.82	2,647.95	39,995.77
2. Segment Results (Profit before Interest & Tax)			
a. Health Care	12,132.74	225.79	12,358.53
b. Information Technology	-	97.16	97.16
c. Others	217.65	0.89	218.54
Total	12,350.39	323.84	12,674.23
Less: Interest	2,244.13	104.37	2,348.50
Total Profit Before Tax	10,106.26	219.47	10,325.73

By Order of the Board,
for OPTO CIRCUITS (INDIA) LIMITED,


VINOD RAMNANI
CHAIRMAN & MANAGING DIRECTOR

PLACE: BANGALORE.
Date : 21.10.2008