

**OPTO CIRCUITS (INDIA) LIMITED.**

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

**UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2011  
CONSOLIDATED**

Sl. No.	PARTICULARS	Quarter ended 30-Sep-2011 (Unaudited)	Quarter ended 30-Sep-2010 (Unaudited)	Period ended 30-Sep-2011 (Unaudited)	Period ended 30-Sep-2010 (Unaudited)	Rs.in lakhs except Shares & EPS Previous Accounting Year ended 31-Mar-2011 (Audited)
1.	<b>(a) Net Sales/Revenue from operations</b>	<b>56,204.23</b>	<b>33,137.80</b>	<b>108,285.80</b>	<b>62,335.79</b>	<b>158,556.31</b>
2.	<b>Expenditure</b>					
(a)	Increase/ Decrease in Work in progress & Finished Goods.	21.02	(1,549.50)	(258.04)	(2,970.11)	(4,098.54)
(b)	Manufacturing Expenses.	29,666.20	19,751.40	57,518.09	37,591.55	93,519.92
(c)	Employee Cost	5,032.27	1,818.67	9,482.46	3,039.97	11,007.36
(d)	Admin & Mktg Expenses	6,018.82	2,546.49	11,756.98	4,395.60	13,642.24
(e)	Depreciation	1,091.16	1,145.62	2,587.70	2,051.09	5,079.78
(f)	<b>Total</b>	<b>41,829.45</b>	<b>23,712.68</b>	<b>81,087.19</b>	<b>44,108.10</b>	<b>119,150.76</b>
3.	<b>Profit from Operations before Other Income, Interest &amp; Exceptional Items (1-2)</b>	<b>14,374.78</b>	<b>9,425.12</b>	<b>27,198.61</b>	<b>18,227.69</b>	<b>39,405.55</b>
4.	Other Income	(509.43)	(816.14)	(17.82)	121.17	3,043.31
5.	<b>Profit before Interest &amp; Exceptional Items (3+4)</b>	<b>13,865.35</b>	<b>8,608.98</b>	<b>27,180.79</b>	<b>18,348.86</b>	<b>42,448.86</b>
6.	Interest	1,380.55	616.87	2,473.92	1,135.71	3,205.87
7.	<b>Profit after Interest but before Exceptional Items (5-6)</b>	<b>12,484.81</b>	<b>7,992.11</b>	<b>24,706.87</b>	<b>17,213.15</b>	<b>39,242.99</b>
8.	Exceptional Items	3.57	(7.27)	2.19	28.43	120.56
9.	<b>Net Profit from Ordinary Activities before Tax (7+8)</b>	<b>12,488.38</b>	<b>7,984.84</b>	<b>24,709.05</b>	<b>17,241.58</b>	<b>39,363.55</b>
10.	Tax Expenses	331.44	232.58	906.38	1,153.78	2,508.95
11.	<b>Net Profit/(Loss) for the Period before Minority Interest (9-10)</b>	<b>12,156.94</b>	<b>7,752.26</b>	<b>23,802.67</b>	<b>16,087.80</b>	<b>36,854.60</b>
12.	Add/(Less):Minority Interest	(51.28)	(14.74)	(40.52)	(40.52)	(129.68)
13.	<b>Net Profit/(Loss) for the Period after Minority Interest (11-12)</b>	<b>12,105.66</b>	<b>7,737.52</b>	<b>23,762.14</b>	<b>16,047.28</b>	<b>36,724.92</b>
14.	Paid up Equity Share Capital (Face value of each share is Rs.10)	18,639.95	18,327.45	18,639.95	18,327.45	18,639.95
15.	Reserves excluding Revaluation Reserves as per Balance Sheet of Previous accounting year	-	-	-	-	118,046.06
16.	<b>Earnings Per Share (EPS) - Rs. per share - Basic</b>	<b>6.49</b>	<b>4.15</b>	<b>12.75</b>	<b>8.61</b>	<b>19.70</b>
17.	<b>Public Shareholding</b>					
-	No. of shares.	134,108,627	133,029,127	134,108,627	133,029,127	134,108,627
-	Percentage of share holding	71.95	72.58	71.95	72.58	71.95
18.	<b>Promoter and Promoter Group Share Holding</b>					
a	<b>Pledged/Encumbered</b>					
-	No. of shares.	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
-	Percentage of Shares (as a Percentage of the total share capital of the company)	NIL	NIL	NIL	NIL	NIL
b	<b>Non-Encumbered</b>					
-	No. of shares.	52,290,917	50,245,417	52,290,917	50,245,417	52,290,917
-	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
-	Percentage of Shares (as a Percentage of the total share capital of the company)	28.05	27.42	28.05	27.42	28.05

\* 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 8th November 2011.
- The Auditors have conducted a "Limited Review" of the above Financial Results for the quarter ended 30th September 2011.
- There has been no change during the period with regard to Auditors' remarks on the accounts of 31st March, 2011.
- The Consolidated Results include results of the following Subsidiaries.

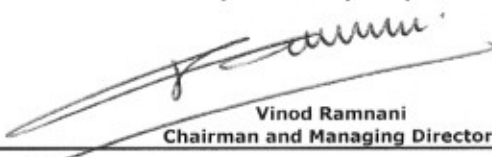
Name of the Company	% of Holding
a Advanced Micronic Devices Limited	59.71%
b Mediaid Inc. USA	100%
c Devon Innovations Pvt. Ltd	100%
d Ormed Medical Technology Ltd	100%
e Opto Infrastructure Limited	87.06%
f Maxcor Lifescience, Inc USA	100%
g Opto Circuits (Malaysia) Sdn. Bhd	100%
h Opto Cardiac Care Limited	100%
i Opto Eurocor Healthcare Limited	100%

5 Financial Statements of Advanced Micronic Devices Ltd., being a listed Company is also published separately.

6 The Group has only two Business Segments consisting of Health Care & Information Technology.

PARTICULARS	Rs. In Lacs		
	INTERNATIO - NAL	DOMESTIC	TOTAL
	30.09.2011	30.09.2011	30.09.2011
<b>1. Segment Revenue</b>			
a. Health Care	106,631.05	767.79	107,398.84
b. Information Technology	-	886.96	886.96
c. Others	(130.04)	112.23	(17.81)
<b>Total</b>	<b>106,501.01</b>	<b>1,766.98</b>	<b>108,267.99</b>
<b>Less:Inter Segment Revenue</b>	-	-	-
<b>Net Sales/Income From Operations</b>	<b>106,501.01</b>	<b>1,766.98</b>	<b>108,267.99</b>
<b>2. Segment Results (Profit before Interest &amp; Tax)</b>			
a. Health Care	27,016.27	120.11	27,136.38
b. Information Technology	-	46.54	46.54
c. Others	-	0.07	0.06
<b>Total</b>	<b>27,016.27</b>	<b>166.71</b>	<b>27,182.97</b>
<b>Less: Interest</b>	<b>2,425.56</b>	<b>48.36</b>	<b>2,473.92</b>
<b>Total Profit Before Tax</b>	<b>24,590.70</b>	<b>118.35</b>	<b>24,709.05</b>

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

  
Vinod Ramnani  
Chairman and Managing Director

Place: Bangalore  
Date : 08.11.2011

8	Statement of Assets and Liabilities	Consolidated	
		As at 30.09.2011	As at 30.09.2010
		Unaudited	Unaudited
<b>I. SOURCES OF FUNDS</b>			
<b>SHARE HOLDERS FUND</b>			
Capital		18,639.95	18,327.45
Share Deposit/Application Money		2,206.20	2,259.60
Reserves & Surplus		121,157.16	101,206.78
<b>LOAN FUNDS</b>			
Secured Loans			
- Long Term Loan		45,220.31	7,293.86
- Short Term Loan		63,082.46	32,792.35
Unsecured Loans		79.20	1,626.77
Deferred Tax (Asset)/Liability		2,526.87	(44.29)
Minority Interest		1,526.13	1,410.74
<b>TOTAL</b>		<b>254,438.28</b>	<b>164,873.25</b>
<b>II. APPLICATION OF FUNDS</b>			
<b>FIXED ASSETS:</b>			
Gross Block		80,685.63	38,025.32
Less Accumilated Depreciation		34,798.50	10,768.20
<b>Net Block</b>		<b>45,887.12</b>	<b>27,257.12</b>
Capital work - in - progress		2,948.85	3,072.41
<b>GOODWILL</b>		<b>44,540.46</b>	<b>32,705.62</b>
<b>INVESTMENTS</b>		<b>1.09</b>	<b>2.09</b>
<b>CURRENTASSETS, LOANS&amp;ADVANCES:</b>			
Inventories		48,754.62	32,386.11
Sundry Debtors		81,523.16	63,413.95
Cash & Bank Balances		17,685.66	3,394.85
Loans & Advances		74,602.41	46,850.28
<b>TOTAL - A</b>		<b>222,565.85</b>	<b>146,045.20</b>
<b>Less : Current Liabilities &amp; Provisions</b>			
Liabilities		43,560.98	28,803.12
Provisions		18,749.10	16,203.89
<b>TOTAL - B</b>		<b>62,310.08</b>	<b>45,007.01</b>
<b>Net Current Assets</b>		<b>160,255.77</b>	<b>101,038.19</b>
Miscellaneous Expenditure (to the extent not Written off or Adjusted)		804.98	797.84
<b>TOTAL</b>		<b>254,438.28</b>	<b>164,873.27</b>

9 Figures for the current quarter and corresponding previous quarter have been regrouped/reclassified wherever necessary, to make it comparable.

10 The Standalone results of the company for the said quarter is available on the company's website www.optoindia.com and also on BSE and NSE websites.

By Order of the Board,  
For OPTO CIRCUITS (INDIA)

  
VINOD RAMNANI  
CHAIRMAN & MANAGING DIRECTOR

PLACE: BANGALORE.  
Date : 08.11.2011