

UNAUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER ENDED 31ST DECEMBER, 2008
CONSOLIDATED

Sl. No.	PARTICULARS	Quarter ended 31-Dec-2008 (Unaudited)	Quarter ended 31-Dec-2007 (Unaudited)	Period ended 31-Dec-2008 (Unaudited)	Period ended 31-Dec-2007 (Unaudited)	Rs.in lakhs except Shares & EPS
						Previous Accounting Year ended 31-Mar-2008 (Audited)
1.	(a) Net Sales/Revenue from operations	21,102.14	12,732.91	60,540.38	34,759.59	46,807.84
2.	Expenditure					
	(a) Increase/ Decrease in Work in progress & Finished Goods.	(505.13)	(37.90)	(385.15)	273.74	(296.26)
	(b) Manufacturing Expenses.	12,735.32	7,478.92	34,539.62	19,965.62	27,827.40
	(c) Employee Cost	1,014.05	604.28	2,788.26	1,473.06	2,109.11
	(d) Admin & Mktg Expenses	1,769.63	1,090.86	5,013.34	2,841.37	3,447.14
	(e) Depreciation	269.80	75.77	649.14	222.80	628.60
	(f) Total	15,283.67	9,211.93	42,605.22	24,776.59	33,715.99
3.	Profit from Operations before Other Income, Interest & Exceptional Items (1-2)	5,818.47	3,520.98	17,935.17	9,983.00	13,091.85
4.	Other Income	962.87	371.56	1,520.40	614.64	1,706.71
5.	Profit before Interest & Exceptional Items (3+4)	6,781.34	3,892.54	19,455.57	10,597.64	14,798.56
6.	Interest	1,466.37	278.40	3,814.88	731.11	1,086.73
7.	Profit after Interest but before Exceptional Items (5-6)	5,314.97	3,614.14	15,640.68	9,866.52	13,711.83
8.	Exceptional Items	(3.50)	-	(52.80)	-	(196.27)
9.	Net Profit from Ordinary Activities before Tax (7+8)	5,311.47	3,614.14	15,587.89	9,866.52	13,515.56
10.	Tax Expenses	48.69	39.86	153.28	103.65	384.02
11.	Net Profit/(Loss) for the Period (9-10)	5,262.78	3,574.28	15,434.61	9,762.87	13,131.54
12.	Paid up Equity Share Capital (Face value of each share is Rs.10)	16,009.21	9,417.18	16,009.21	9,417.18	9,417.18
13.	Reserves excluding Revaluation Reserves as per Balance Sheet of Previous accounting year	-	-	-	-	23,644.41
14.	Earnings Per Share (EPS) - Rs. per share					
	- Basic	3.29	*2.23	9.64	*6.10	*8.20
	- Diluted	3.23	*2.19	9.48	*5.99	*8.06
15.	Public Shareholding					
	- No. of shares.	111,267,143	65,550,024	111,267,143	65,550,024	65,550,024
	- Percentage of share holding	69.50	69.61	69.50	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 27th January 2009.
- 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. 5,40,000 Share Warrants were converted into Equity Shares and allotted on 12th January 2009, 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 also on BSE and NSE websites.
- The Group has only two Business Segments consisting of Health Care & Information Technology.

PARTICULARS	INTERNATIO - NAL	DOMESTIC	TOTAL
	31.12.2008	31.12.2008	31.12.2008
1. Segment Revenue			
a. Health Care	57,249.75	2,300.78	59,550.53
b. Information Technology	-	1,463.37	1,463.37
c. Others	1,542.53	7.51	1,550.04
Total	58,792.28	3,771.66	62,563.94
Less: Inter Segment Revenue	(456.39)	(17.14)	(473.53)
Net Sales/Income From Operations	58,335.89	3,754.52	62,090.41
2. Segment Results (Profit before Interest & Tax)			
a. Health Care	18,414.34	244.49	18,658.83
b. Information Technology	-	147.85	147.85
c. Others	594.82	1.26	596.08
Total	19,009.16	393.60	19,402.77
Less: Interest	3,670.77	144.11	3,814.88
Total Profit Before Tax	15,338.39	249.49	15,587.89

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


VINOD KAMNANI
CHAIRMAN & MANAGING DIRECTOR