

## UNAUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER ENDED 31ST DECEMBER, 2010

## CONSOLIDATED

Sl. No.	PARTICULARS	Rs.in lakhs except Shares & EPS				
		Quarter ended 31-Dec-2010 (Unaudited)	Quarter ended 31-Dec-2009 (Unaudited)	Period ended 31-Dec-2010 (Unaudited)	Period ended 31-Dec-2009 (Unaudited)	Previous Accounting Year ended 31-Mar-2010 (Audited)
1. (a)	<b>Net Sales/Revenue from operations</b>	<b>41,765.95</b>	<b>25,702.50</b>	<b>104,101.75</b>	<b>74,311.82</b>	<b>107,758.26</b>
2.	<b>Expenditure</b>					
(a)	Increase/ Decrease in Work in progress & Finished Goods.	(589.77)	(692.12)	(3,559.88)	185.84	87.57
(b)	Manufacturing Expenses.	23,659.40	15,020.82	61,250.95	40,956.20	59,867.21
(c)	Employee Cost	3,424.15	1,318.04	6,464.13	3,817.76	4,970.75
(d)	Admin & Mktg Expenses	2,990.37	1,244.67	7,385.96	3,761.68	6,147.23
(e)	Depreciation	1,532.78	651.87	3,583.86	1,788.51	2,779.93
(f)	<b>Total</b>	<b>31,016.93</b>	<b>17,543.28</b>	<b>75,125.02</b>	<b>50,509.99</b>	<b>73,852.69</b>
3.	<b>Profit from Operations before Other Income, Interest &amp; Exceptional Items (1-2)</b>	<b>10,749.02</b>	<b>8,159.22</b>	<b>28,976.71</b>	<b>23,801.83</b>	<b>33,905.57</b>
4.	Other Income	1,045.62	(606.86)	1,166.80	(532.45)	(758.50)
5.	<b>Profit before Interest &amp; Exceptional Items (3+4)</b>	<b>11,794.64</b>	<b>7,552.36</b>	<b>30,143.51</b>	<b>23,269.38</b>	<b>33,147.07</b>
6.	Interest	884.46	721.00	2,020.17	3,110.82	3,821.08
7.	<b>Profit after Interest but before Exceptional Items (5-6)</b>	<b>10,910.18</b>	<b>6,831.36</b>	<b>28,123.34</b>	<b>20,158.56</b>	<b>29,325.99</b>
8.	Exceptional Items	(43.70)	(4.91)	(15.27)	(7.73)	(318.95)
9.	<b>Net Profit from Ordinary Activities before Tax (7+8)</b>	<b>10,866.48</b>	<b>6,826.45</b>	<b>28,108.07</b>	<b>20,150.83</b>	<b>29,007.04</b>
10.	Tax Expenses	1,272.68	251.00	2,426.46	952.55	2,989.27
11.	<b>Net Profit/(Loss) for the Period before Minority Interest (9-10)</b>	<b>9,593.80</b>	<b>6,575.45</b>	<b>25,681.61</b>	<b>19,198.28</b>	<b>26,017.77</b>
12.	Add/(Less):Minority Interest	(26.26)	(7.35)	(66.78)	(16.85)	(10.42)
13.	<b>Net Profit/(Loss) for the Period after Minority Interest (11-12)</b>	<b>9,567.54</b>	<b>6,568.10</b>	<b>25,614.83</b>	<b>19,181.43</b>	<b>26,007.35</b>
14.	Paid up Equity Share Capital (Face value of each share is Rs.10)	18,327.45	18,289.95	18,327.45	18,289.95	18,289.95
15.	Reserves excluding Revaluation Reserves as per Balance Sheet of Previous accounting year	-	-	-	-	83,690.22
16.	<b>Earnings Per Share (EPS) - Rs. per share</b>					
	- Basic	<b>5.22</b>	<b>3.58</b>	<b>13.98</b>	<b>10.47</b>	<b>14.19</b>
	- Diluted	<b>5.13</b>	<b>3.52</b>	<b>13.73</b>	<b>10.28</b>	<b>13.94</b>
17.	<b>Public Shareholding</b>					
	- No. of shares.	133,003,627	132,654,127	133,003,627	132,654,127	132,654,127
	- Percentage of share holding	72.57	72.53	72.57	72.53	72.53
18.	<b>Promoter and Promoter Group Share Holding</b>					
a	Pledged/Encumbered					
	- 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	Non-Encumbered					
	- No. of shares.	50,270,917	50,245,417	50,270,917	50,245,417	50,245,417
	-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)	27.43	27.47	27.43	27.47	27.47

\* 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 18th January 2011.
- The Auditors have conducted a "Limited Review" of the above Financial Results for the quarter ended 31st December 2010.
- There has been no change during the period with regard to Auditors' remarks on the accounts of 31st March, 2010.
- 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 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%
h Opto Infrastructure Limited	87.06%
i Maxcor Lifescience, Inc USA	100%
j N S Remedies Private Limited	100%
k Opto Circuits (Malaysia) Sdn. Bhd	100%
l Unetixs Vascular Inc., USA	100%
m Cardiac Science Corporation, USA	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 &amp; Information Technology.

PARTICULARS	Rs. In Lacs		
	INTERNATIO - NAL	DOMESTIC	TOTAL
	31.12.2010	31.12.2010	31.12.2010
<b>1. Segment Revenue</b>			
a. Health Care	99,300.45	2,525.17	101,825.62
b. Information Technology	-	2,296.30	2,296.30
c. Others	1,100.20	66.59	1,166.79
<b>Total</b>	<b>100,400.65</b>	<b>4,888.06</b>	<b>105,288.71</b>
<b>Less: Inter Segment Revenue</b>	(1.23)	(18.95)	(20.18)
<b>Net Sales/Income From Operations</b>	<b>100,399.42</b>	<b>4,869.11</b>	<b>105,268.53</b>
<b>2. Segment Results (Profit before Interest &amp; Tax)</b>			
a. Health Care	29,617.63	268.79	29,886.42
b. Information Technology	-	129.28	129.28
c. Others	109.11	3.42	112.53
<b>Total</b>	<b>29,726.74</b>	<b>401.49</b>	<b>30,128.23</b>
<b>Less: Interest</b>	<b>1,887.03</b>	<b>133.14</b>	<b>2,020.17</b>
<b>Total Profit Before Tax</b>	<b>27,839.71</b>	<b>268.35</b>	<b>28,108.06</b>

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

  
Vinod Ramnani  
Chairman and Managing Director
Place: Bangalore  
Date : 18.01.2011