OPTIMUS
FINANCE

Ref: OFL/BSE/2026
Date: 14.11.2026

To,
The Corporate Relations Department
BSE Limited
Department of Corporate Services
P J Towers, Dalal Street, Fort,
Mumbai – 400001.

Re: Optimus Finance Limited
Scrip Code: 531254

Subject: Outcome of Board Meeting held today i.e. on Saturday, 14th November, 2026.

Dear Sir / Madam,

Pursuant to Regulation 30 and other provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that, the Board of Directors of the Company at its meeting held today i.e. Saturday, 14th November, 2026 at the registered office of the Company, inter alia, has considered and approved the following business:

1. Unaudited Standalone and Consolidated Financial Results of the Company for the Second Quarter and Half Year ended on 30th September, 2026 along with the Limited Review Report.

2. Resignation of M/s. Ajit Tushar & Co, Chartered Accountants (Firm Registration No. 136343W), as Internal Auditor of the company.

3. Appointment of M/s. KAPS & Co. Chartered Accountants (Firm Registration No. 156667W), as Internal Auditor of the Company for three Financial Year commencing from third quarter of financial year 2026-2027 till conclusion of financial year 2028-29.

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 is enclosed herewith as **"Annexure – A ".**

The Meeting of the Board of Directors commenced at 3:30 P.M and concluded at 4:30 PM.

The above information is also being made available on the Company's website at www.optimusfinance.in

Kindly take the above information on your records.

Thanking you,
Yours faithfully,
For Optimus Finance Limited

Vruti

Vruti Surti
Company Secretary & Compliance Officer

OPTIMUS FINANCE LIMITED VADODARA

Annexure – A

The Details as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026.

Sr. No.	Particulars	Description	
		Internal Auditor	**Internal Auditor**
1.	Reason for change viz, appointment, reappointment, resignation, removal, death or otherwise	Appointment of M/s. KAPS & Co. Chartered Accountants, (Firm Registration No: 156667W) as Internal Auditor of the company.	Resignation M/s. Ajit Tushar & Co. Chartered Accountants, (Firm Registration No: 136343W) as Internal Auditor of the company due to disagreement of the fees.
2.	Date of appointment / reappointment / cessation (as applicable) & term of appointment / reappointment;	Appointment of M/s. KAPS & Co. Chartered Accountants, (Firm Registration No: 156667W) as Internal Auditor of the company in the Board Meeting held on 14th November, 2026 for three Financial Year commencing from third quarter of financial year 2026-2027 till financial year 2028-29.	Resignation of M/s. Ajit Tushar & Co. as Internal Auditor of the company with effect from 14th November, 2026.
3.	Brief profile (in case of appointment)	M/s. KAPS & Co. Chartered Accountants, established in 2021 is a progressive professional services firm headquartered in Vadodara, Gujarat. The Firm is rendering a full spectrum of Accounts, Audit & Assurance, Stock Audit, Internal Audit, Taxation – Direct & Indirect, Due Diligence, Virtual CFO Services, Financial Management, Digital Transformation Services, Project Management Services, Companies Act advisory, and forensic accounting services to domestic and international clients.	Not Applicable
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable	Not Applicable

OPTIMUS FINANCE LIMITED VADODARA

M/s. Ajit Tushar & Co.
Chartered Accountant

To
The Board of Directors
Optimus Finance Limited
301-304, Sears II, East Wing,
Gotri-Sevasi Road, Sevasi,
Vadodara- 391101, Gujarat.

Subject: Resignation from the Position of Internal Auditor of the Company.

We hereby tender our resignation from the position of Internal Auditor of the Company, with effect from the close of business hours on 14th November, 2026, due to disagreement of the professional fees as per our discussion with the management.

In view of the above, we request you to kindly accept our resignation and acknowledge receipt thereof.

We are thankful to the management and the Board for the support and cooperation extended to us during our association with the company.

Sincerely,

For Ajit Tushar & Co.
Chartered Accountants
FRN 136343W

PATHAK TUSHAR

Digitally signed by PATHAK TUSHAR
DN: c=IN, o=PERSONAL, title=3038, 2.5.4.20=ccc3e681fa44ef0b91497a729347cdbb7e46dcef1d3e0054a221d1bc89719c3c, postalCode=380060, st=Gujarat, serialNumber=06720580ddca6da2af7922f0dc964754891917ad157b8b1a9f1db181a42a6c7c, cn=PATHAK TUSHAR
Date: 2026.11.14 12:26:31 +05'30'

AJIT TUSHAR & CO. 108, BELL-E-VISTA RACE COURSE, BARODA-3900007. CHARTERED ACCOUNTANTS

CA Tushar Pathak
Partner
M. No.: 039719
Place: Vadodara
Date: 14th November, 2026

OPTIMUS FINANCE LIMITED
CIN: L65910GJ1991PLC015044
Regd. Office : 301-304, Sears II, East Wing, Gotri-Sevasi Road, Sevasi, Vadodara - 391101

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026

All amounts are in INR Lakhs, unless otherwise stated

	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30th September, 2026	30th June, 2026	30th September, 2025	30th September, 2026	30th September, 2025	31st March, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
	Revenue from Operation						
(i)	Interest Income	35.67	33.42	32.44	69.09	64.73	129.21
(ii)	Sale of Shares	-	-	-	-	-	-
(iii)	Net Gain on Fair Value Changes	-	-	-	-	-	-
I	**Total Revenue from Operation**	**35.67**	**33.42**	**32.44**	**69.09**	**64.73**	**129.21**
II	Other Income	-	-	-	-	-	-
III	**Total Income (I+II)**	**35.67**	**33.42**	**32.44**	**69.09**	**64.73**	**129.21**
	Expenses						
	(a) Finance Cost	8.11	0.27	0.43	8.38	0.86	2.30
	(b) Fees & Commission Expense	-	-	-	-	-	-
	(c) Purchase of Shares	-	-	-	-	-	-
	(d) Changes in Inventories of Stock-in Trade	-	-	-	-	-	-
	(e) Employee Benefit Expenses	11.49	11.48	11.30	22.97	22.59	45.71
	(f) Depreciation and Amortization Expense	-	-	-	-	-	-
	(g) Other Expenses	3.76	3.27	4.14	7.03	11.74	19.42
IV	**Total Expenses**	**23.36**	**15.02**	**15.87**	**38.38**	**35.19**	**67.43**
V	**Profit / (Loss) Before Exceptional Items and Tax (III-IV)**	**12.31**	**18.40**	**16.57**	**30.71**	**29.54**	**61.77**
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit before Tax (V +VI)**	**12.31**	**18.40**	**16.57**	**30.71**	**29.54**	**61.77**
	Tax expense						
	(a) Current Tax	4.48	4.77	4.31	9.25	7.85	15.39
	(b) Deferred Tax	0.18	(0.14)	(0.14)	0.04	(0.78)	(0.87)
	(c) Income Tax Earlier Years	-	-	-	-	-	-
VIII	**Total Tax Expense (a+b+c)**	**4.66**	**4.63**	**4.17**	**9.29**	**7.07**	**14.52**
IX	**Profit After Tax (VII - VIII)**	**7.65**	**13.77**	**12.40**	**21.42**	**22.47**	**47.25**
	Other Comprehensive Income						
	Items that will not be classified to profit or loss						
	- Remeasurement Gain/Loss on Defined Benefit Plan	-	-	-	-	-	-
	Tax on items that will not be Reclassified to Profit or Loss						
	- Remeasurement Gain/Loss on Defined Benefit Plan	-	-	-	-	-	-
X	**Total Other Comprehensive Income, Net of Tax**	-	-	-	-	-	-
XI	**Total comprehensive income for the Period/year (IX+X)**	**7.65**	**13.77**	**12.40**	**21.42**	**22.47**	**47.25**
XII	Paid-up Equity share capital of Rs. 1 each	747.23	747.23	747.23	747.23	747.23	747.23
XIII	Other Equity	-	-	-	-	-	1,398.78
XIV	**Earnings per share (of Rs. 1/- each)(not annualised)**						
	Basic (Rs.)	0.01	0.02	0.02	0.03	0.03	0.06
	Diluted (Rs.)	0.01	0.02	0.02	0.03	0.03	0.06

See accompanying notes to the Financial Results

AMBALAL M. SHAH & CO. CHARTERED ACCOUNTANTS BELLE VISTA RACE COURSE, BARODA

OPTIMUS FINANCE LIMITED VADODARA

OPTIMUS FINANCE LIMITED
CIN: L65910GJ1991PLC015044
Regd. Office : 301-304, Sears II, East Wing, Gotri-Sevasi Road, Sevasi, Vadodara - 391101

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026

All amounts are in INR Lakhs, unless otherwise stated

		Particulars	Consolidated					
			Quarter Ended			Half Year Ended		Year Ended
			30th September, 2026	30th June, 2026	30th September, 2025	30th September, 2026	30th September, 2025	31st March, 2026
			(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		Income						
		Revenue from Operation						
	(i)	Interest Income	19.42	32.12	26.82	51.54	56.27	113.42
	(ii)	Sale of Product	5,872.36	5,951.91	4,559.41	11,824.27	8,505.09	18,412.67
	(iii)	Sale of Shares	-	-	-	-	-	-
	(iv)	Net Gain on Fair Value Changes	-	-	-	-	-	-
	(v)	Other Operating Income	1.20	38.69	24.38	39.89	30.68	68.04
I		**Total Revenue from Operation**	**5,892.98**	**6,022.72**	**4,610.61**	**11,915.70**	**8,592.04**	**18,594.13**
II		Other Income	55.34	9.04	124.57	64.38	139.99	376.72
III		**Total Income (I+II)**	**5,948.32**	**6,031.76**	**4,735.18**	**11,980.08**	**8,732.03**	**18,970.85**
		Expenses						
		(a) Finance Cost	149.56	152.24	97.18	301.80	189.05	388.36
		(b) Cost of Material Consumed	3,562.19	4,969.01	3,380.75	8,531.20	5,590.63	12,618.72
		(c) Purchase of Stock - in - Trade	562.43	1,066.48	406.60	1,628.91	1,366.10	2,777.65
		(d) Changes in Inventories of Finished Goods and Stock - in - Trade	877.69	(949.06)	2.90	(71.37)	21.08	(41.76)
		(e) Employee Benefit Expenses	228.75	217.23	218.60	445.98	421.64	837.97
		(f) Depreciation and Amortization Expense	65.57	63.81	52.57	129.38	100.26	222.30
		(g) Other Expenses	252.87	252.66	232.64	505.53	438.92	1,000.39
IV		**Total Expenses**	**5,699.06**	**5,772.37**	**4,391.24**	**11,471.43**	**8,127.67**	**17,803.62**
V		**Profit / (Loss) Before Exceptional Items and Tax (III-IV)**	**249.26**	**259.39**	**343.94**	**508.65**	**604.36**	**1,167.23**
VI		Exceptional Items	-	-	-	-	-	-
VII		**Profit Before Tax (V +VI)**	**249.26**	**259.39**	**343.94**	**508.65**	**604.36**	**1,167.23**
		Tax Expense						
		(a) Current Tax	24.59	41.83	52.53	66.42	63.41	91.12
		(b) Deferred Tax	12.19	(0.68)	(0.08)	11.51	(2.73)	100.27
		(c) Income Tax Earlier Years	-	-	-	-	-	-
		(d) Excess or Short Provision of Earlier Years	-	-	0.10	-	9.87	-
VIII		**Total Tax Expense (a+b+c+d)**	**36.78**	**41.15**	**52.55**	**77.93**	**70.55**	**191.39**
IX		**Profit After Tax (VII-VIII)**	**212.48**	**218.24**	**291.39**	**430.72**	**533.81**	**975.84**
		Other Comprehensive Income						
		Items That will not be classified to profit or loss						
		- Remeasurement Gain/Loss on Defined Benefit Plan	0.43	0.42	-	0.85	-	1.69
		Tax on Items that will not be Reclassified to Profit or Loss						
		- Remeasurement Gain/Loss on Defined Benefit Plan	(0.10)	(0.11)	-	(0.21)	-	(0.43)
			0.33	**0.31**	**-**	**0.64**	**-**	**1.26**
		Items that will be Reclassified to Profit and Loss						
		Exchange Differences in Translating the Financial Statement of Foreign Operation	88.32	(1.18)	208.57	87.14	207.42	569.82
			88.32	**(1.18)**	**208.57**	**87.14**	**207.42**	**569.82**
X		**Total Other Comprehensive Income, Net of Tax**	**88.65**	**(0.87)**	**208.57**	**87.78**	**207.42**	**571.08**
XI		**Total Comprehensive Income for the Period/Year (IX+X)**	**301.13**	**217.37**	**499.96**	**518.50**	**741.23**	**1,546.93**
		Net Profit Attributable to:						
		- Owners of the Company	124.71	131.07	171.96	255.76	315.83	579.62
		- Non Controlling Interests	87.81	87.17	119.44	174.98	217.99	396.22
		Total Comprehensive Income Attributable to:						
		- Owners of the Company	175.75	130.57	292.04	306.30	435.26	908.45
		- Non Controlling Interests	125.42	86.80	207.91	212.22	305.98	638.48
XII		Paid-Up Equity Share Capital of Rs. 1 each	747.23	747.23	747.23	747.23	747.23	747.23
XIII		Other Equity	-	-	-	-	-	5,889.44
XIV		**Earnings Per Share (of Rs. 1/- each)(Not Annualised)**						
		Basic(Rs.)	0.16	0.18	0.23	0.34	0.42	0.78
		Diluted(Rs.)	0.16	0.18	0.23	0.34	0.42	0.78

See accompanying notes to the Financial Results

AMBALAL M. SHAH & CO. CHARTERED ACCOUNTANTS BELLEVISTA RACECOURSE, BARODA-390007

OPTIMUS FINANCE LIMITED VADODARA

OPTIMUS FINANCE LIMITED
CIN: L65910GJ1991PLC015044
Regd. Office : 301-304, Sears II, East Wing, Gotri-Sevasi Road, Sevasi, Vadodara - 391101

STATEMENT OF STANDALONE AND CONSOLIDATED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER ,2026

All amounts are in INR Lakhs, unless otherwise stated

Sr. No.	Particulars	Standalone		Consolidated	
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
		As on 30th September,2026	As on 31st March,2026	As on 30th September,2026	As on 31st March,2026
	ASSETS				
(1)	**Financial Assets**				
	(a) Cash And Cash Equivalents	15.38	7.34	185.65	137.55
	(b) Bank Balance Other Than Cash And Cash Equivalents	-	-	658.62	639.74
	(c) Receivable				
	- Trade Receivables	-	-	14,568.15	12,194.83
	- Other Receivables	-	-	-	-
	(d) Loans	1,928.35	1,534.84	1,532.23	2,076.83
	(e) Investments	652.16	652.16	-	-
	(f) Other Financial Assets	-	-	1,504.63	813.41
(2)	**Non-Financial Assets**				
	(a) Inventories	-	-	982.64	1,234.46
	(b) Current Tax Assets (Net)	13.56	13.56	24.14	54.98
	(c) Deferred Tax Assets (Net)	1.21	1.26	-	-
	(d) Investment Property	-	-	82.98	83.76
	(e) Property, Plant And Equipment	-	-	1,225.03	1,304.38
	(f) Intangible Assets	-	-	0.84	0.96
	(g)Intangible Assets Under Development	-	-	60.56	50.04
	(h) Capital Work - in - Progress	-	-	24.33	18.72
	(i) Goodwill	-	-	343.66	338.55
	(j) Other Non-Financial Assets	3.01	0.09	738.60	482.59
	Total Assets	**2,613.67**	**2,209.25**	**21,932.06**	**19,430.78**
	LIABILITIES AND EQUITY				
	LIABILITIES				
(1)	**Financial Liabilities**				
	(a)Payables				
	(i) Trade Payables				
	- Total Outstanding Dues of Micro Enterprises and Small Enterprises	0.88	0.45	1.74	2.87
	- Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	1.25	2.12	4,991.46	3,767.54
	(b) Borrowings (other than Debt Securities)	403.79	22.91	4,499.32	3,890.17
	(c) Other Financial Liabilities	2.71	3.64	41.11	10.75
(2)	**Non-Financial Liabilities**				
	(a) Current Tax Liabilities	27.66	25.31	100.08	100.12
	(b) Provisions	8.79	8.60	169.74	154.25
	(c) Deferred Tax Liabilities (Net)	-	-	131.25	118.91
	(d) Other Non-Financial Liabilities	1.17	0.21	406.15	313.46
(3)	**EQUITY**				
	(a) Equity Share Capital	747.23	747.23	747.23	747.23
	(b) Instruments Entirely Equity in Nature	-	-	-	-
	(c) Other Equity	1,420.19	1,398.78	6,195.74	5,889.44
		2,167.42	**2,146.01**	**6,942.97**	**6,636.67**
	Non - Controlling Interest	-	-	4,648.24	4,436.02
	Total Liabilities and Equity	**2,613.67**	**2,209.25**	**21,932.06**	**19,430.78**

Optimus Finance Limited

Dipak Raval
Whole time Director
DIN:01292764

Place: Vadodara
Date: 14th November, 2026

OPTIMUS FINANCE LIMITED
CIN: L65910GJ1991PLC015044
Regd. Office : 301-304, Sears II, East Wing, Gotri-Sevasi Road, Sevasi, Vadodara - 391101

STATEMENT OF STANDALONE AND CONSOLIDATED CASH FLOW AS AT 30TH SEPTEMBER, 2026

All amounts are in INR Lakhs, unless otherwise stated

Sr No.	Particulars	Standalone		Consolidated	
		(Unaudited) As on 30th September,2026 (Rs.)	(Unaudited) As on 30th September,2025 (Rs.)	(Unaudited) As on 30th September,2026 (Rs.)	(Unaudited) As on 30th September,2025 (Rs.)
A	**Cash Flow From Operating Activities**				
	Profit Before Income Tax	30.71	29.54	508.65	604.36
	Adjustments For :				
	Depreciation and Amortisation Expense	-	-	129.38	100.26
	Interest Income	-	-	(0.36)	(15.58)
	Rent Income	-	-	(1.35)	(1.50)
	Loss/(Profit) on Sale of Investment Property/ Property, Plant and Equipment's	-	-	(2.11)	(3.06)
	Unrealised Exchange or Foreign Currency Translations(Net)	-	-	127.00	161.99
	Finance Cost	8.38	0.86	301.80	189.05
	(Reversal)/Provision for Standard Assets	0.98	2.19	0.98	2.19
	Provisions for Employee Benefits and other Expenses	(0.80)	-	14.51	19.33
	Provision for Expected Credit Loss/Bad Debts/ Balance Written Off	-	-	-	63.21
	Remeasurement Gain/Loss on Defined Benefit Plan	-	-	0.85	-
	Loss on Sale of Rodtap Script	-	-	0.44	-
	Net Adjustments	8.56	3.05	571.15	515.89
	Operating Profit before Working Capital Changes	39.27	32.58	1,079.80	1,120.25
	Adjustments For Net (Increase) / Decrease in Operating Assets:-				
	(Increase) / Decrease in Trade Receivable	-	-	(2,380.66)	(1,683.79)
	(Increase) / Decrease in Loans	(393.51)	(876.13)	565.69	(505.26)
	(Increase) / Decrease in other Financial Assets	-	-	393.77	8.05
	(Increase) / Decrease in other Non Financial Assets	(2.92)	(0.48)	(260.22)	147.45
	(Increase) / Decrease in Inventory	-	-	251.82	9.14
	Increase / (Decrease) in Trade Payables	(0.44)	0.52	1,222.80	137.17
	Increase / (Decrease) in other Liabilities & Provisions	0.02	(0.44)	91.82	-
	Increase/ (Decrease) in other Financial Liability	-	-	31.25	(0.77)
	Increase/(Decrease) in other Non Financial Liability	-	-	-	8.85
	Cash Generated From Operations :	(357.57)	(843.94)	996.07	(758.91)
	Direct Taxes Paid (Net)	6.90	6.48	35.62	72.81
	Net Cash from Operating Activities (A)	(364.47)	(850.41)	960.45	(831.72)
B	**Cash Flows from Investing Activities**				
	Purchase of Property, Plant and Equipment's, Intangible Assets & Capital Working Progress	-	-	(44.68)	(174.26)
	Proceeds from Sale of Property, Plant and Equipments	-	-	2.22	6.69
	(Investment)/Proceeds from Sale of Shares in Wholly Owned Subsidiary	-	-	-	-
	Purchase of Intangible Asset Under Development	-	-	(10.52)	-
	Interest Income	-	-	0.36	9.17
	Rent Received	-	-	1.35	1.50
	(Increase)/ decrease in loans given	-	-	(68.29)	-
	Capital Advances Given	-	-	3.76	-
	(Increase) / Decrease in Deposits given	-	-	(1,085.00)	-
	(Increase)/ decrease in bank balances other than Cash and cash equivalents	-	-	(18.88)	(26.39)
	Net Cash (Used) in Investing Activities (B)	-	-	(1,219.68)	(183.29)
C	**Cash Flow from Financing Activities**				
	Borrowings (other than Debt Securities)	380.89	0.76	609.13	293.40
	Cash Proceeds from Issuing Equity Shares Net of Transactional Cost	-	-	-	-
	Repayment of Lease Liabilities	-	-	-	(1.74)
	Finance Cost	(8.38)	(0.86)	(301.80)	(183.15)
	Net Cash (Used) in Financing Activities (C)	372.51	(0.10)	307.33	108.51
	NET INCREASE IN CASH AND CASH EQUIVALENTS [(A) + (B) + (C)]	8.04	(850.51)	48.10	(906.50)
	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	7.34	865.31	137.55	1,059.35
	CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	15.38	14.80	185.65	152.85

Notes
1. The statement of cash flow is prepared in accordance with the format prescribed as per Ind AS 7.

For Optimus Finance Limited

Dipak Raval
Whole Time Director
DIN: 01292764

Place: Vadodara
Date: 14th November, 2026

AMBALAL M. SHAH & CO. CHARTERED ACCOUNTANTS BELLEVISTA RACE COURSE, BARODA-390007

OPTIMUS FINANCE LIMITED VADODARA

OPTIMUS FINANCE LIMITED
CIN: L65910GJ1991PLC015044
Regd. Office : 301-304, Sears II, East Wing, Gotri-Sevasi Road, Sevasi, Vadodara - 391101

CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2026

All amounts are in INR Lakhs, unless otherwise stated

Particulars	Consolidated				
	For the Quarter ended 30th September, 2026	For the Quarter ended 30th September, 2025	For the half year ended 30th September, 2026	For the half year ended 30th September, 2025	For the year ended 31st March, 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.Segment Revenue					
(a) Financing and Investment Activity	19.42	26.82	51.54	56.27	113.42
(b) Manufacturing and Trading in Oils	5,873.56	4,583.79	11,864.16	8,535.76	18,480.71
Net Income from operations	**5,892.98**	**4,610.61**	**11,915.70**	**8,592.04**	**18,594.13**
2. Segment Results Profit/(Loss) Before Tax and Interest					
(a) Financing and Investment Activity	4.99	11.38	23.11	21.93	48.29
(b) Manufacturing and Trading in Oils	393.83	429.74	787.34	771.47	1,507.30
Total Profit Before Interest and Tax	**398.82**	**441.12**	**810.45**	**793.41**	**1,555.59**
(i) Finance Cost	149.56	97.18	301.80	189.05	388.36
Profit Before Tax	**249.26**	**343.94**	**508.65**	**604.36**	**1,167.23**
(i) Current Tax	24.59	52.53	66.42	63.41	91.12
(ii) Deferred Tax	12.19	(0.08)	11.51	(2.73)	100.27
(iii) Excess or Short Provision of Earlier Years	-	0.10	-	9.87	-
Profit After Tax	**212.48**	**291.38**	**430.72**	**533.81**	**975.84**
3. Segment Asset					
(a) Financing and Investment Activity	892.64	1,263.34	892.64	1,263.34	1,447.38
(b) Manufacturing and Trading in Oils	21,039.42	14,787.24	21,039.42	14,787.24	17,983.41
Total	**21,932.06**	**16,050.58**	**21,932.06**	**16,050.58**	**19,430.78**
4. Segment Liability					
(a) Financing and Investment Activity	444.22	61.39	444.22	61.38	61.87
(b) Manufacturing and Trading in Oils	9,896.63	5,722.21	9,896.63	5,722.21	8,296.21
Total	**10,340.85**	**5,783.60**	**10,340.85**	**5,783.60**	**8,358.08**

AMBALAL M. SHAH & CO. CHARTERED ACCOUNTANTS BELLEVISTA RACE COURSE, BARODA-390007

OPTIMUS FINANCE LIMITED VADODARA

Notes for Standalone and Consolidated Unaudited Financial Results for the Quarter & Half Year ended 30th September 2026

(1) The above unaudited results for quarter and half year ended 30th September, 2026 have been reviewed by audit committee and approved by Board of Directors at their meeting held on 14th November, 2026.

(2) The company has two subsidiaries namely " Maximus International Limited" and "Maximus Infra Ventures Limited". "Maximus International Limited" has two foreign sub subsidiaries namely " Maximus Global FZE" and "MX Africa Limited"; Maximus Global FZE has one foreign subsidiary namely " Maximus Lubricants LLC (Formerly know as "Pacific Lubricant LLC)"; MX Africa Limited has one foreign subsidiary namely "Quantum Lubricants (E.A.) Limited"

(3) The company has identified two primary business segments namely, "Financing and Investment" and "Trading in Oils and Chemicals" in consolidated financial results , which in the context of Indian Accounting Standard-108 "Operating Segments" constitutes reportable segments.

(4) The figures for the corresponding previous period have been regrouped/reclassified wherever considered necessary to confirm to the figures represented in the current period.

For Optimus Finance Limited

Dipak Raval
Whole Time Director
DIN: 01292764

Place: Vadodara
Date: 14th November, 2026

Independent Auditor's Review report on Unaudited Standalone Quarterly Financial Results and Year to Date Financial Results of the Optimus Finance Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors
Optimus Finance Limited

1. We have reviewed the accompanying statement of Unaudited standalone financial results ('the Statement') of Optimus Finance Limited ('the Company') for the Quarter ended 30th September, 2026 and Year to date From 01st April 2026 to 30th September 2026 ('the Statement'), attached herewith being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company, our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the statement in accordance with Standards on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

AMBALAL M. SHAH & CO. CHARTERED ACCOUNTANTS 101-8, BELL-E-VISTA RACE COURSE, BARODA-3900007

4. Based on our review conduct above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ambalal M. Shah & Co.
Chartered Accountants
Firm Registration No: 100304W

CA Vikesh A. Jain
Partner
Membership No.: 130175
UDIN: 26130175ZVVQJ2822S
Place: Vadodara
Date: 14th November 2026

AMBALAL M. SHAH & CO. 101-8, BELL-E-VISTA RACE COURSE, BARODA-390007. CHARTERED ACCOUNTANTS

Independent Auditor's review report on Unaudited Consolidated Quarterly Financial Results and Year to Date Consolidated Financial Results of the Optimus Finance Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Optimus Finance Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of the Optimus Finance Limited ('the Holding Company') and its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') for the Quarter ended 30th September, 2026 and Year to date From 01st April 2026 to 30th September 2026 ('the Statement'), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('the Regulation'), as amended.

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been compiled from the related consolidated financial statements which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, (Ind AS 34) "Interim Finance Reporting" prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS"), and other accounting principles generally accepted in India. Our responsibility is to express conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to

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AMBALAL M. SHAH & CO. 101-B, BELL-E-VISTA RACE COURSE VADODARA-390007 CHARTERED ACCOUNTANTS

obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The statement includes results of the following entities:

Sr. No	Name of Entity	Relation	Consolidated/ Standalone	Whether audited/ reviewed by another auditor
1	Maximus International Limited	Indian Subsidiary	Consolidated	No
	a. Maximus Global FZE	Foreign step-down subsidiary		Yes
	i. Maximus Lubricants LLC (Formerly known as Pacific Lubricants LLC)	Subsidiary of a foreign step-down subsidiary		Yes
	b. MX Africa Limited	Foreign step-down subsidiary		Yes
	i. Quantum Lubricants (E.A.) Limited	Subsidiary of a foreign step-down subsidiary		Yes
2	Maximus Infraventures Limited	Indian Subsidiary	Standalone	No

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

AMBALAL M. SHAH & CO. 101-B, BELL-E-VISTA RACE COURSE, BARODA-3900007 CHARTERED ACCOUNTANTS

6. We did not review the financial result of foreign subsidiaries as mentioned above, included in the unaudited consolidated financial results, whose financial results reflect Total Assets (before consolidation Adjustment) of Rs. 19,078.62 Lakhs as at 30th September 2026, Total income (before consolidation adjustments) of Rs. 11,746.94 Lakhs, Total Net Profit After Tax (before consolidation adjustments) of Rs. 340.24 lakhs and Total Comprehensive Income (before consolidation adjustments) of Rs. 340.24 lakhs for the half year ended on 30th September 2026 and Net Cash Outflows of Rs. 50.44 lakhs for the period from 1st April 2026 to 30th September 2026 as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of a subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our Conclusion on the unaudited consolidated financial results is not modified with respect to the above matter.

For Ambalal M. Shah & Co.
Chartered Accountants
Firm Registration No: 100304W

CA Vikesh A. Jain
Partner
Membership No.: 130175
UDIN: 26130175SNGLWP9261
Place: Vadodara
Date: 14th November 2026

AMBALAL M. SHAH & CO. 101-B, BELL-E-VISTA RACE COURSE, BARODA-3900007 CHARTERED ACCOUNTANTS