

Ref: OFL/BSE/2018  
10<sup>th</sup> February, 2018

To

The Corporate Relations department  
**Bombay Stock Exchange Limited**  
Department of Corporate Services  
P J Towers, Dalal Street, Fort,  
MUMBAI 400001

Dear Sir,

**Script Code: 531254**

**Subject: Unaudited Financial Results: QE –31<sup>st</sup> December, 2017**

Pursuant to Regulation-33 of the SEBI (LODR) Regulations, 2015, the Board of Directors of the Company at its meeting held on 10<sup>th</sup> February, 2018 has approved and taken on record, inter alia; the unaudited standalone & consolidated financial results of the company for the Quarter ended 31<sup>st</sup> December, 2017.

A copy of the above Results along with Limited Review Report of the Auditors of the company, as required under Regulation-33 of the SEBI (LODR) Regulations, 2015, is enclosed herewith.

Please find the above in order and take the same on your records

Thanking you.

Yours faithfully,

FOR: OPTIMUS FINANCE LIMITED,



(Deepak Raval)  
CS & Compliance Officer  
Encl: as above



**LIMITED REVIEW REPORT****Review Report to  
The Board of Directors of  
Optimus Finance Limited(Formerly known as "Transpek Finance Limited")**

1. We have reviewed the accompanying statement of unaudited Standalone financial results of **Optimus Finance Limited**(Formerly known as "Transpek Finance Limited")(the Company') for the quarter and nine months ended 31<sup>st</sup>December 2017(the "Statement"),This statement has been prepared by the company pursuant to Regulation 33 of the SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review of the statement in accordance with the Standard 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 Statements are free of material misstatements. 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. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as 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 Accounting Standard 25 "Interim Financial Reporting", specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules 2014 and SEBI circulars CIR/CFD/CMD/15/2015 dated November 30,2015 and CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July 2016 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For C N K & Associates LLP**  
**Chartered Accountants**  
**FRN: 101961W/W-100036**

*Alok Shah*

**Alok Shah**

**Partner**

**Membership No: 42005**

**Place: Vadodara**

**Date: 10<sup>th</sup> February, 2018**





**LIMITED REVIEW REPORT****Review Report to****The Board of Directors of****Optimus Finance Limited (Formerly known as "Transpek Finance Limited")**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Optimus Finance Limited** (Formerly known as "Transpek Finance Limited") ('the Company') for the quarter and nine months ended 31<sup>st</sup> December 2017 (the "Statement"). This statement has been prepared by the company pursuant to Regulation 33 of the SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015. This Consolidated Financial results consists of the company and its subsidiary(hereinafter referred to as "the group") as listed out in paragraph 2 below. This Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

2. The Unaudited Consolidated Financial Results includes the financial results of the following entities:

<b>Name of the company</b>	<b>Relationship</b>
Optimus Finance Limited	Holding Company
Maximus International Limited	Subsidiary
Maximus Global FZE Sharjah,UAE	Subsidiary

3. We conducted our review of the statement in accordance with the Standard 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 Statements are free of material misstatements. 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. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited Consolidated financial results prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting", specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules 2014 and SEBI circulars CIR/CFD/CMD/15/2015 dated November 30,2015 and CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July 2016 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For C N K & Associates LLP****Chartered Accountants****FRN: 101961W/W-100036****Alok Shah****Partner****Membership No: 42005****Place: Vadodara****Date: 10th February, 2018**



STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31st DECEMBER 2017

(Rs in lakhs)									
Particulars	Standalone				Consolidated				
	Quarter Ended		Nine Months		Year Ended	Quarter Ended		Nine Months	
	31.12.2017 (Unaudited)	30.09.2017 (Unaudited)	31.12.2016 (Unaudited)	31.12.2017 (Unaudited)	31.12.2016 (Unaudited)	31-03-2017 (Audited)	31.12.2017 (Unaudited)	30.09.2017 (unaudited)	31.12.2016 (Unaudited)
I	29.71	27.91	174.76	251.04	390.29	443.22	1,366.50	714.28	439.08
II	0.00	0.02	0.12	0.14	0.50	0.53	7.96	3.00	6.50
III	29.71	27.93	174.88	251.18	390.79	443.75	1,374.46	717.28	445.58
IV									





**OPTIMUS FINANCE LIMITED (Formerly known as "Transpek Finance Limited")**

Regd. Office : 504A, 5th floor "OZONE" Dr. Vikram Sarabhai Marg, Vadi-Wadi, Vadodara - 390003

CIN: L65910GJ1991PLC015044

**CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER/NINE MONTHS PERIOD ENDED ON 31ST DECEMBER 2017**

**I. Segment wise revenue and results**

Particulars	For the quarter ended			For the nine months ended		For the year ended 31-03-2017 (Audited)
	31.12.2017 (Unaudited)	30.09.2017 (Unaudited)	31.12.2016 (Unaudited)	31.12.2017 (Unaudited)	31.12.2016 (Unaudited)	
<b>1. Segment Revenue</b>						
(a) Financing and Investment activity	29.71	27.98	171.71	251.18	381.64	433.99
(b) Trading in oils	1,351.05	686.30	267.37	2,574.17	690.71	1,028.52
<b>Net Income from operations</b>	<b>1,374.46</b>	<b>714.28</b>	<b>439.08</b>	<b>2,825.35</b>	<b>1,072.35</b>	<b>1,462.51</b>
<b>2. Segment Results Profit/ (Loss) before tax and after interest</b>						
(a) Financing and Investment activity	-					
(b) Trading in oils	18.46	15.49	12.83	66.27	45.04	63.11
<b>Total Profit Before Interest and Tax</b>	<b>148.26</b>	<b>39.54</b>	<b>16.48</b>	<b>187.80</b>	<b>50.01</b>	<b>62.28</b>
(i) Finance Cost	16.13	15.10	8.17	39.75	12.44	31.50
<b>Profit Before Tax</b>	<b>102.19</b>	<b>39.93</b>	<b>21.14</b>	<b>214.32</b>	<b>82.61</b>	<b>93.90</b>
(i) Current Tax	9.16	3.31	8.84	18.22	23.83	28.17
(ii) Deferred Tax	0.74	0.55	0.07	5.77	0.44	(4.63)
(iii) Mat Credit	(2.40)	-	(0.92)	(2.40)	(6.57)	(6.84)
(iv) Excess Provision of Tax for the earlier year	-	-	-	-	-	(0.04)
<b>Profit After Tax</b>	<b>94.69</b>	<b>36.07</b>	<b>13.15</b>	<b>192.73</b>	<b>64.91</b>	<b>77.23</b>

**I. Segment Assets and Liabilities:**

Particulars	As on		31-03-2017 (Audited)
	31.12.2017 (Unaudited)	30.09.2017 (Unaudited)	
<b>1. Segment Asset</b>			
(a) Financing and Investment activity	1,398.26	933.30	728.33
(b) Trading in oils	1,502.20	1,626.66	1,037.85
<b>Total</b>	<b>2,900.46</b>	<b>2,559.96</b>	<b>1,766.18</b>
<b>2. Segment Liability</b>			
(a) Financing and Investment activity	1,064.76	1,117.68	451.40
(b) Trading in oils	687.16	333.51	61.68
<b>Total</b>	<b>1,751.92</b>	<b>1,451.19</b>	<b>513.08</b>





**Notes :**

- (1) The above results, as reviewed by the Audit Committee, have been approved at the meeting of the Board of Directors of the Company held on 10<sup>th</sup> February, 2018
- (2) The Statutory Auditor have carried out a " Limited Review " of the Standalone and Consolidated financial Results for the third quarter ended 31<sup>st</sup> December 2017
- (3) The company has subsidiaries namely "Maximus International Limited and sub subsidiaries Maximus Global FZE " for the quarter ended as on 31<sup>st</sup> December 2017
- (4) The company has identified two primary business segments namely, financing and investment and trading in oils in consolidated financial results , which in the context of Accounting Standard-17 "Segment Reporting" constitutes reportable segments.

**DATE: 10<sup>th</sup> February, 2018**

**PLACE: VADODARA**

**For OPTIMUS FINANCE LIMITED**



**Director**