

Ref: OFL/BSE/2019

Date: 09.02.2019

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

Re: Optimus Finance Limited
Script Code: 531254

Subject: Submission of Financial Results for the Quarter ended on 31st December, 2018

Dear Sir/Madam,

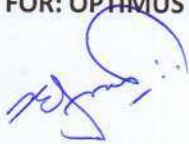
Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the following:

- 1) Statement showing the Unaudited Financial Results (both Standalone and Consolidated) for the Quarter ended 31st December, 2018.
- 2) Limited Review Report by Statutory Auditors on Unaudited Financial Results (both Standalone and Consolidated) for the Quarter ended 31st December, 2018.

Kindly confirm and take the above information on your records.

Thanking you,

Yours faithfully,
FOR: OPTIMUS FINANCE LIMITED,



Deepak Raval
Whole time Director & CS



Encl: as above

OPTIMUS FINANCE LIMITED
 Regd. Office : 504A, 5th Floor, ozone, Dr. Vikram Sarabhai Marg, Vadi-Wadi, Vadodra - 390003
 CIN: L65910GJ1991PLC015044

STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31st DECEMBER, 2018

Particulars	Standalone									Consolidated						(Rs. in lakhs)
	Quarter Ended			Nine Month ended			Year Ended			Quarter Ended			Nine Month ended			
	31.12.2018 (Unaudited)	30.09.2018 (Unaudited)	31.12.2017 (Unaudited)	31.12.2018 (Unaudited)	31.12.2017 (Unaudited)	31-03-2018 (Audited)	31.12.2018 (Unaudited)	30.09.2018 (Unaudited)	31.12.2017 (Unaudited)	31.12.2018 (Unaudited)	31.12.2017 (Unaudited)	31.12.2018 (Unaudited)	31.12.2017 (Unaudited)	31-03-2018 (Audited)		
I Revenue from Operation	37.06	25.02	29.71	254.10	251.04	291.70	1,184.03	2,088.00	1,366.50	4,633.42	2,810.95	3,999.89	3,999.89	3,999.89		
II Other income	0.00	0.00	0.00	254.10	0.14	0.13	20.29	36.59	7.96	67.53	14.40	19.44	19.44	19.44		
III Total Revenue (I + II)	37.06	25.02	29.71	254.10	251.18	291.83	1,204.32	2,104.59	1,374.46	4,700.95	2,825.35	3,619.33	3,619.33	3,619.33		
IV Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
(a) Cost of Materials Consumed	0.00	25.05	0.00	25.05	36.01	41.65	1,243.75	1,935.85	1,195.50	4,128.99	2,286.39	3,010.91	3,010.91	3,010.91		
(b) Purchases of Stock - in-trade	0.00	-25.05	0.00	83.84	107.21	120.09	1.66	(26.71)	4.33	83.84	107.21	120.09	120.09	120.09		
(c) Changes in inventories of finished goods, work - in - progress and stock - in - trade	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
(d) Employee benefit expenses	6.08	5.42	4.67	16.17	13.09	17.76	25.90	12.49	14.94	49.57	36.80	53.46	53.46	53.46		
(e) Depreciation and amortization	0.01	0.00	0.00	0.01	0.01	0.01	3.90	3.94	2.35	11.78	6.60	10.23	10.23	10.23		
(f) Finance Cost	13.28	8.35	15.18	29.22	37.38	50.67	17.92	14.13	16.13	40.66	39.75	56.15	56.15	56.15		
(g) Other expenses	14.69	10.70	6.38	37.60	28.59	48.04	57.69	33.26	39.02	127.61	134.28	192.65	192.65	192.65		
Total Expenses	34.06	24.47	26.43	191.89	222.29	278.22	1,445.82	1,972.96	1,272.27	4,442.45	2,611.03	3,443.49	3,443.49	3,443.49		
V Profit / (Loss) before exceptional and extraordinary items and Tax (III-IV)	2.99	0.55	3.28	62.20	28.89	13.61	58.50	131.63	102.19	258.50	214.32	175.84	175.84	175.84		
VI Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
VII Profit / (Loss) before extraordinary item and tax (V-VI)	2.99	0.55	3.28	62.20	28.89	13.61	58.50	131.63	102.19	258.50	214.32	175.84	175.84	175.84		
VIII Extraordinary items	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
IX Profit/Loss before Tax (VII-VIII)	2.99	0.55	3.28	62.20	28.89	13.61	58.50	131.63	102.19	258.50	214.32	175.84	175.84	175.84		
X Tax expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
- Current	0.91	0.23	0.67	15.42	6.59	3.78	1.40	16.39	9.16	34.66	18.22	16.60	16.60	16.60		
- Deferred	-0.13	-0.05	0.17	2.50	4.46	2.14	1.01	0.10	0.74	4.31	5.77	4.32	4.32	4.32		
- Mini Credit	-	-	2.40	-	(2.40)	(3.78)	-	-	(2.40)	-	(2.40)	-	(2.40)	(2.78)		
XI Share of profit/(loss) from Associate	-	-	-	-	-	-	(42.04)	(41.40)	-	(83.44)	-	-	-	-		
XII Profit/Loss for the period of continuing operation	2.21	0.37	4.84	44.28	20.24	11.48	14.05	73.74	94.69	136.09	192.73	158.70	158.70	158.70		
XIII Profit/Loss for the period of discontinuing operation	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
XIV Tax Expenses of discontinuing operation	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
XV Profit/Loss for the period of discontinuing operation	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
XVI Minority Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
XVII Net profit/(loss) for Period(XII+XVI-XV)	2.21	0.37	4.84	44.28	20.24	11.48	4.31	26.67	36.96	33.39	70.56	60.55	60.55	60.55		
XVIII Earnings per share (of Rs. 10/- each) (not annualized)	-	-	-	-	-	-	9.73	47.06	57.73	102.71	121.77	98.16	98.16	98.16		
(a) Basic	0.04	0.01	0.08	0.80	0.36	0.21	0.17	0.85	1.04	1.84	2.19	1.76	1.76	1.76		
(b) Diluted	0.04	0.01	0.08	0.80	0.36	0.21	0.17	0.85	1.04	1.84	2.19	1.76	1.76	1.76		



OPTIMUS FINANCE LIMITED

CIN: L65910GJ1991PLC015044

CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER/PERIOD ENDED ON 31ST DECEMBER 2018

(Rs. in lakhs)

Particulars	Consolidated					
	For the Quarter ended 31st December, 2018	For the Quarter ended 30th September, 2018	For the Quarter ended 31st December, 2017	For the Period Nine month ended 31 December, 2018	For the Period Nine month ended 31 December, 2017	For the Year ended 31st March, 2018
1. Segment Revenue						
(a) Financing and Investment activity	37.06	25.02	29.71	254.10	251.18	291.83
(b) Trading in oils	1,146.97	2,042.98	1,351.05	4,379.32	2,574.17	3,327.50
Net Income from operations	1,184.03	2,068.00	1,374.46	4,633.42	2,825.35	3,619.33
2. Segment Results Profit/ (Loss) before tax and after interest						
(a) Financing and Investment activity	16.28	8.90	18.46	91.43	66.27	64.28
(b) Trading in oils	60.14	136.86	148.26	207.73	187.80	167.71
Total Profit Before Interest and Tax	76.41	145.76	118.32	299.15	254.07	231.99
(i) Finance Cost	17.92	14.13	16.13	40.66	39.75	56.15
Profit Before Tax	58.50	131.63	102.19	258.50	214.32	175.84
(i) Current Tax	1.40	16.39	9.16	34.66	18.22	16.60
(ii) Deferred Tax	1.01	0.10	0.74	4.31	5.77	4.32
(iii) Mat Credit	-	-	(2.40)	-	(2.40)	(3.78)
(iv) Excess Provision of Tax for the earlier year	-	-	-	-	-	-
(v) Share of Profit/(loss) from Associates	(42.04)	(41.40)	94.69	(83.44)	192.73	158.70
Profit After Tax	14.05	73.73	94.69	136.09	192.73	158.70
3. Segment Asset						
(a) Financing and Investment activity	1,769.28	1,526.59	1,398.26	1,769.28	1,398.26	789.55
(b) Trading in oils	1,427.68	1,589.14	1,502.20	1,427.68	1,502.20	1,791.83
Total	3,196.96	3,115.73	2,900.46	3,196.96	2,900.46	2,581.38
4. Segment Liability						
(a) Financing and Investment activity	862.57	617.79	1,064.76	862.57	1,064.76	445.42
(b) Trading in oils	568.24	719.78	687.16	568.24	687.16	427.19
Total	1,430.81	1,337.56	1,751.92	1,430.81	1,751.92	872.61



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 9th February, 2019.
- (2) The Statutory Auditor have carried out a " Limited Review " of the Standalone and Consolidated financial Results for the quarter and Nine month ended 31st December, 2018.
- (3) The company has subsidiary namely "Maximus International Limited" and also foreign sub subsidiaries namely " Maximus Global FZE"and "MX Africa Limited ". Maximus Global FZE has one associates namely " Pacific Lubricants LLC"
- (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.
- (5) MX Africa Limited has not yet started operations and the same has been considered in results.



For OPTIMUS FINANCE LIMITED


Deepak Raval

Whole time Director & CS

DATE: 9th February, 2019
PLACE: Vadodara

LIMITED REVIEW REPORT

Review Report to
The Board of Directors of Optimus Finance Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Optimus Finance Limited** ('the Company') for the Quarter and Nine months ended December 31, 2018 (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.
3. 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 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 5th 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 CNK & Associates LLP
Chartered Accountants
FRN: 101961W/W-100036

Alok B. Shah

Alok B. Shah

Partner

Membership No: 042005

Place: Vadodara

Date: 9th February, 2019



LIMITED REVIEW REPORT**Review Report to
The Board of Directors of Optimus Finance Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Optimus Finance Limited** ('the Company') for the quarter and Nine months ended December 31, 2018 (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 result includes the results of the company and its subsidiaries and associate (hereinafter referred to as "the group") as listed out in paragraph 2 below. This Statement is the responsibility of the Group'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 Consolidated Financial Results includes the financial results of the following entities:

Name of the Company	Relationship
Optimus Finance Limited	Holding Company
Maximus International Limited	Subsidiary
Maximus Global FZE Sharjah, UAE	Foreign Subsidiary
MX Africa Limited	Foreign Subsidiary
Pacific Lubricant LLC	Associates

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.
4. A review is limited primarily to inquiries of Group's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
5. We did not review the interim financial information of above foreign subsidiaries and associates included in the unaudited consolidated financial results. The interim financial information of above foreign subsidiaries and associates have been reviewed by other auditors whose reports have been furnished to us by the management and our report on the statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors.



The unaudited consolidated financial results of the above companies include:

- a. total revenues of the foreign subsidiaries amounting to ₹693.73lacs for the Nine months ended December 31, 2018 and total profit after tax amounting to ₹117.48lacs for the Nine months ended December 31, 2018, as considered in the consolidated unaudited financial results.
 - b. Company's share in the net (Loss after tax) of associates amounting to ₹ (83.44) lacs for the Nine months ended December 31, 2018.
6. Based on our review conducted as abovenothing 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 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 CNK & Associates, LLP
Chartered Accountants
FRN: 101961W/W-100036

Alok B. Shah

Alok B. Shah
Partner
Membership No: 042005
Place: Vadodara
Date: 9th February, 2019

