

Ref: OFL/BSE/2025
Date: 13.11.2025

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 Thursday, 13th November, 2025.

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. on Thursday, 13th November, 2025 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 ended on 30th September, 2025 along with the Limited Review Report.

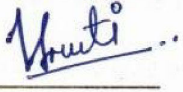
The Meeting of the Board of Directors commenced at 4.30 PM and concluded at 5.00 PM

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 Surti
Company Secretary



OPTIMUS FINANCE LIMITED

OPTIMUS FINANCE LIMITED
CIN: L65910GJ1991PLC015044
Regd. Office : 504A 5th Floor, Ozone, Dr. Vikram Sarabhai Marg, Vadli-Wadli, Vadodara - 390003

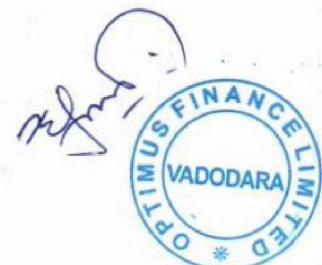
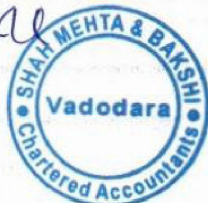


STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025

All amounts are in INR Lakhs, unless otherwise stated

Particulars	Standalone					
	Quarter Ended			Half Year Ended		Year Ended
	30th September, 2025 (Unaudited)	30th June, 2025 (unaudited)	30th September, 2024 (Unaudited)	30th September, 2025 (Unaudited)	30th September, 2024 (Unaudited)	31st March, 2025 (Audited)
I Income						
Revenue from Operation						
(i) Interest Income	32.44	32.29	37.67	64.73	72.97	148.72
(ii) Sale of Shares	-	-	-	-	-	-
(iii) Net Gain on Fair Value Changes	-	-	-	-	-	-
I Total Revenue from Operation	32.44	32.29	37.67	64.73	72.97	148.72
II Other Income	-	-	-	-	-	2.00
III Total Income (I+II)	32.44	32.29	37.67	64.73	72.97	150.72
Expenses						
(a) Finance Cost	0.43	0.43	0.43	0.86	0.85	3.18
(b) Fees & commission expense	-	-	-	-	-	-
(c) Purchase of shares	-	-	-	-	-	-
(d) Changes in Inventories of stock-in trade	-	-	-	-	-	-
(e) Employee Benefit expenses	11.30	11.29	12.54	22.59	22.45	46.15
(f) Depreciation and amortization expense	-	-	-	-	-	-
(g) Other expenses	4.14	7.60	3.86	11.74	7.78	29.76
IV Total Expenses	15.87	19.32	16.83	35.19	31.08	79.10
V Profit / (loss) before exceptional items and tax (III-IV)	16.57	12.97	20.84	29.54	41.89	71.62
VI Exceptional Items	-	-	-	-	-	-
VII Profit before Tax (V+VI)	16.57	12.97	20.84	29.54	41.89	71.62
VIII Tax expense						
(a) Current Tax	4.31	3.54	5.41	7.85	10.85	18.03
(b) Deferred Tax	(0.14)	(0.64)	(0.12)	(0.78)	(0.25)	0.37
(c) Income tax earlier years	-	-	-	-	-	-
IX Total Tax Expense (VII -VIII)	4.17	2.90	5.29	7.07	10.59	18.40
X Profit after Tax (VII - IX)	12.40	10.06	15.54	22.47	31.30	53.22
Other Comprehensive Income						
Items that will not be classified to profit or loss						
Equity Instruments through other comprehensive income	-	-	-	-	-	-
Tax on items that will not be reclassified to profit or loss	-	-	-	-	-	-
Equity Instruments through other comprehensive income	-	-	-	-	-	-
XI Total other comprehensive income, net of tax	-	-	-	-	-	-
XII Total comprehensive income for the year	12.40	10.06	15.54	22.47	31.30	53.22
XIII Paid-up Equity share capital of Rs. 1 each	747.23	747.23	747.23	747.23	747.23	747.23
XIV Other Equity	-	-	-	-	-	1,351.53
XV Earnings per share (of Rs. 1/- each)(not annualised)						
Basic (Rs.)	0.02	0.01	0.02	0.03	0.04	0.07
Diluted (Rs.)	0.02	0.01	0.02	0.03	0.04	0.07

See accompanying notes to the Financial Results



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

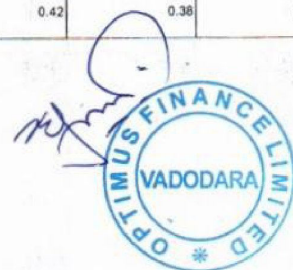
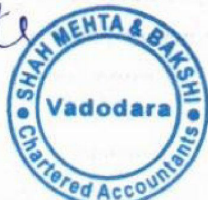


STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025

All amounts are in INR Lakhs, unless otherwise stated

Particulars		Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		30th September, 2025 (Unaudited)	30th June, 2025 (unaudited)	30th September, 2024 (Unaudited)	30th September, 2025 (Unaudited)	30th September, 2024 (Unaudited)	31st March, 2025 (Audited)
	Income						
	Revenue from Operation						
(i)	Interest Income	26.82	29.45	21.19	56.27	69.04	142.16
(ii)	Sale of Product	4,559.41	3,945.67	3,583.86	8,505.09	7,503.96	15,640.85
(iii)	Sale of Shares						
(iv)	Net Gain on Fair Value Changes						
(v)	Other operating income	24.38	6.29	0.42	30.68	1.87	43.78
I	Total Revenue from Operation	4,610.61	3,981.42	3,605.46	8,592.04	7,574.86	15,826.79
II	Other income	124.57	15.43	53.31	139.99	74.83	192.60
III	Total Income (I+II)	4,735.18	3,996.84	3,658.79	8,732.03	7,649.69	16,019.39
	Expenses						
	(a) Finance Cost	97.18	91.88	87.03	189.05	145.20	315.20
	(b) Fees & commission expense						
	(c) Purchase of shares						
	(d) Cost of Material consumed	3,380.75	2,209.88	1,950.54	5,590.63	5,100.18	10,738.54
	(e) Purchase of stock - in - Trade	406.50	959.50	1,004.32	1,366.10	1,109.58	2,201.24
	(f) Changes in inventories of finished goods and stock - in - Trade	2.90	18.18	(49.27)	21.08	(18.34)	(75.29)
	(g) Employee Benefit expenses	218.60	203.04	149.92	421.64	306.91	743.72
	(h) Depreciation and amortization expense	52.57	47.69	41.30	100.26	81.87	188.52
	(i) Other expenses	232.64	206.28	196.41	438.92	381.14	824.41
IV	Total Expenses	4,391.24	3,736.43	3,380.25	8,127.67	7,106.54	14,916.35
V	Profit / (loss) before exceptional items and tax (III-IV)	343.94	260.41	278.54	604.36	543.15	1,103.04
VI	Exceptional items						
VII	Profit before Tax (V+VI)	343.94	260.41	278.54	604.36	543.15	1,103.04
VIII	Tax expense						
	(a) Current Tax	52.53	10.87	52.69	63.41	89.56	139.79
	(b) Deferred Tax	(0.08)	(2.65)	(3.57)	(2.73)	(4.18)	3.16
	(c) Income tax earlier years						
	(d) Excess or short provision of earlier years	0.10	9.77		9.87		
IX	Total Tax Expense	52.55	17.99	49.12	70.55	85.38	142.95
X	Profit after Tax (VII - IX)	291.39	242.43	229.43	533.81	457.76	960.09
	Other Comprehensive Income						
	Items that will not be classified to profit or loss						
	Equity Instruments through other comprehensive income						
	Tax on Items that will not be reclassified to profit or loss						
	Equity Instruments through other comprehensive income						
	Items that will be reclassified to Profit and Loss						
	Exchange differences in translating the financial statement of foreign operation	208.57	(1.15)	18.28	207.42	38.12	129.97
		208.57	(1.15)	18.28	207.42	38.12	129.97
XI	Total other comprehensive income, net of tax	208.57	(1.15)	18.28	207.42	38.12	129.97
XII	Total comprehensive income for the year (X+XI)	499.96	241.28	247.71	741.23	495.88	1,090.06
	Net Profit attributable to:						
	- Owners of the company	171.96	143.88	138.71	315.83	284.45	580.88
	- Non controlling Interests	119.44	98.55	90.71	217.99	173.31	379.21
	Total Comprehensive Income attributable to:						
	- Owners of the company	292.04	143.21	147.15	435.26	305.09	656.53
	- Non controlling Interests	207.91	98.06	100.55	305.98	190.79	433.53
XIII	Paid-up Equity share capital of Rs. 1 each	747.23	747.23	747.23	747.23	747.23	747.23
XIV	Other Equity						4,980.99
XV	Earnings per share (of Rs. 1/- each)(not annualised)						
	Basic(Rs.)	0.23	0.19	0.19	0.42	0.38	0.78
	Diluted(Rs.)	0.23	0.19	0.19	0.42	0.38	0.78

See accompanying notes to the Financial Results

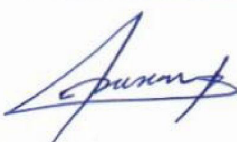


STATEMENT OF STANDALONE AND CONSOLIDATED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER ,2025

All amounts are in INR Lakhs, unless otherwise stated

Sr. No.	Particulars	Standalone		Consolidated	
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
		As on 30th September,2025	As on 31st March,2025	As on 30th September,2025	As on 31st March,2025
	ASSETS				
(1)	Financial Assets				
	(a) Cash and cash equivalents	14.80	865.31	152.85	1,059.35
	(b) Bank balance other than cash and cash equivalents	-	-	308.63	282.24
	(c) Receivable				
	- Trade Receivables	-	-	9,494.38	7,842.42
	- Other Receivables	-	-	-	-
	(d) Loans	1,501.94	625.81	1,969.02	1,495.13
	(e) Investments	652.16	652.16	-	-
	(f) Other Financial assets	-	-	770.37	772.02
(2)	Non-financial Assets				
	(a) Inventories	-	-	1,223.28	1,232.43
	(b) Current tax assets (Net)	11.30	11.30	54.32	11.30
	(c) Deferred tax Assets (Net)	1.16	0.39	-	-
	(d) Investment Property	-	-	84.53	85.30
	(e) Property, Plant and Equipment	-	-	760.78	632.84
	(f) Intangible Assets	-	-	1.04	1.13
	(g)Intangible Assets under Development	-	-	43.94	42.85
	(h) Capital work - in - progress	-	-	443.44	466.50
	(i) Goodwill	-	-	319.26	307.55
	(j) Other non-financial assets	2.41	1.92	424.74	572.19
	Total Assets	2,183.77	2,156.88	16,050.58	14,803.25
	LIABILITIES AND EQUITY				
	LIABILITIES				
(1)	Financial Liabilities				
	(a) Payables				
	(i) Trade Payables				
	- Total outstanding dues of micro enterprises and small enterprises	0.39	0.37	6.85	0.59
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	0.83	0.33	2,654.70	2,523.80
	(b) Borrowings (other than debt securities)	22.15	21.39	2,587.56	2,294.16
	(c) Other Financial Liabilities	2.76	3.26	15.75	12.35
(2)	Non-Financial Liabilities				
	(a) Current Tax Liabilities	26.52	25.14	135.90	92.41
	(b) Provisions	8.99	6.17	158.98	137.47
	(c) Deferred tax Liabilities (Net)	-	-	13.18	14.90
	(d) Other non-financial liabilities	0.91	1.47	210.67	201.82
(3)	EQUITY				
	(a) Equity Share capital	747.23	747.23	747.23	747.23
	(b) Instruments entirely equity in nature	-	-	-	-
	(c) Other Equity	1,374.00	1,351.53	5,416.25	4,980.99
		2,121.23	2,098.76	6,163.48	5,728.22
	Non - Controlling Interest	-	-	4,103.50	3,797.54
	Total Liabilities and Equity	2,183.77	2,156.88	16,050.58	14,803.25

Optimus Finance Limited


Place: Vadodara
Date: 13th November, 2025




Dipak Ravat
Whole time Director
DIN:01292764

OPTIMUS FINANCE LIMITED
CIN: L65910GJ1991PLC015044

Regd. Office : 504A 5th Floor, Ozone, Dr. Vikram Sarabhai Marg, Vadi-Wadi, Vadodara - 390003

STATEMENT OF STANDALONE AND CONSOLIDATED CASH FLOW AS AT 30TH SEPTEMBER, 2025



OPTIMUS
FINANCE

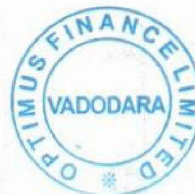
All amounts are in INR Lakhs, unless otherwise stated

Sr No.	Particulars	Standalone		Consolidated	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		As on 30th September, 2025	As on 30th September, 2024	As on 30th September, 2025	As on 30th September, 2024
		(Rs.)		(Rs.)	(Rs.)
A	Cash flow from operating activities				
	Profit before income tax	29.54	41.89	804.36	543.15
	Adjustments for:				
	Depreciation and amortisation expense	-	-	100.26	81.87
	Interest Income	-	-	(15.58)	(69.04)
	Rent Income	-	-	(1.50)	(2.50)
		-	-	(3.06)	(8.42)
	Loss/(Profit) on sale of Investment property/ Property, plant and Equipment's	-	-	-	-
	Profit on sale of Investment	-	-	161.98	38.12
	Unrealised Exchange or foreign currency translations (net)	-	-	189.05	145.20
	Finance Cost	0.86	0.85	2.19	0.11
	(Reversal)/Provision for standard assets	2.19	0.11	19.33	9.93
	Provisions for Employee Benefits and other expenses	-	-	63.21	9.93
	Allowance for expected Credit Loss (ECL) and Bad debts	-	-	-	-
	Net Adjustments	3.05	0.96	515.89	195.27
	Operating profit before working capital changes	32.59	42.85	1,120.25	738.42
	Adjustments for Net (Increase) / Decrease in Operating Assets:-				
	(Increase) / Decrease in Trade Receivable	-	-	(1,683.79)	(2,066.28)
	(Increase) / Decrease in Loans	(876.13)	(45.96)	(505.26)	(856.06)
	(Increase) / Decrease in other financial assets	-	-	8.05	(737.00)
	(Increase) / Decrease in other non financial assets	(0.48)	(2.39)	147.45	(13.31)
	(Increase) / Decrease in Inventory	-	-	9.14	(581.52)
	Increase / (Decrease) in Trade Payables	0.52	0.27	137.17	1,907.62
	Increase / (Decrease) in other liabilities & provisions	(0.44)	2.18	-	(115.16)
	Increase/ (decrease) in other Financial Liability	-	-	(0.77)	(90.71)
	Increase/(decrease) in other non Financial Liability	-	-	8.85	-
	Cash generated from operations :	(843.94)	(3.05)	(758.91)	(1,814.01)
	Direct taxes paid (net)	6.48	7.55	72.81	68.02
	Net cash from operating activities (A)	(850.41)	(10.60)	(831.72)	(1,882.03)
B	Cash flows from investing activities				
	Purchase of Property, plant and equipment's, intangible assets & Capital Working Progress	-	-	(174.26)	(168.06)
	Proceeds from Sale of Property, Plant and Equipments	-	-	6.69	7.81
	(Investment)/Proceeds from Sale of shares in Wholly Owned Subsidiary	-	(1.00)	-	-
	Purchase of Intangible asset under development	-	-	-	(6.60)
	Interest income	-	-	9.17	55.30
	Rent Received	-	-	1.50	2.50
	Bank deposit	-	-	(26.39)	120.83
	Net cash (used) in Investing activities (B)	-	(1.00)	(183.29)	11.79
C	Cash flow from financing activities				
	Borrowings (other than debt securities)	0.76	0.76	293.40	31.75
	Cash Proceeds from issuing equity shares net of transactional cost	-	-	-	2,109.32
	Repayment of Lease Liabilities	-	-	(1.74)	(3.17)
	Finance Cost	(0.86)	(0.85)	(183.15)	(145.20)
	Net cash (used) in financing activities (C)	(0.10)	(0.09)	108.51	1,992.70
	NET INCREASE IN CASH AND CASH EQUIVALENTS [(A) + (B) + (C)]	(850.51)	(11.68)	(906.50)	122.45
	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	865.31	15.36	1,059.35	65.34
	CASH AND CASH EQUIVALENTS AT THE YEAR ENDED	14.80	3.68	152.85	187.79

Notes

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

Place: Vadodara
Date: 13th November, 2025



For Optimus Finance Limited

Dipak Patel
Whole Time Director
DIN: 01292764



OPTIMUS
F I N A N C E

OPTIMUS FINANCE LIMITED

CIN: L65910GJ1991PLC015044

Regd. Office : 504A 5th Floor, Ozone, Dr. Vikram Sarabhai Marg, Vadi-Wadi, Vadodara - 390003

CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2025

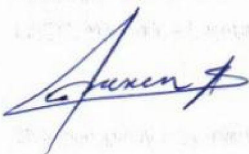
All amounts are in INR Lakhs, unless otherwise stated

Particulars	Consolidated				
	For the Quarter ended 30th September, 2025	For the Quarter ended 30th September, 2024	For the half year ended 30th September, 2025	For the half year ended 30th September, 2024	For the year ended 31st March, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue					
(a) Financing and Investment activity	26.82	36.92	56.27	69.04	142.16
(b) Manufacturing and Trading in oils	4,583.79	3,568.55	8,535.76	7,505.82	15,684.63
Net Income from operations	4,610.61	3,605.47	8,592.04	7,574.86	15,826.79
2. Segment Results Profit/(Loss) before tax and interest					
(a) Financing and Investment activity	11.38	20.52	21.93	38.81	68.24
(b) Manufacturing and Trading in oils	429.74	345.06	771.47	649.54	1,350.00
Total Profit Before Interest and Tax	441.12	365.57	793.41	688.35	1,418.24
(i) Finance Cost	97.18	87.03	189.05	145.20	315.20
Profit Before Tax	343.94	278.54	604.36	543.15	1,103.04
(i) Current Tax	52.53	52.69	63.41	89.56	139.79
(ii) Deferred Tax	(0.08)	(3.57)	(2.73)	(4.18)	3.16
(iii) Excess or short provision of earlier years	0.10	-	9.87	-	-
Profit After Tax	291.38	229.43	533.81	457.76	960.09
3. Segment Asset					
(a) Financing and Investment activity	1,263.34	1,494.65	1,263.34	1,494.65	1,392.22
(b) Manufacturing and Trading in oils	14,787.24	12,232.80	14,787.24	12,232.80	13,411.03
Total	16,050.58	13,727.45	16,050.58	13,727.45	14,803.25
4. Segment Liability					
(a) Financing and Investment activity	61.38	72.48	61.38	72.48	58.13
(b) Manufacturing and Trading in oils	5,722.21	4,723.06	5,722.21	4,723.06	5,219.36
Total	5,783.60	4,795.54	5,783.60	4,795.54	5,277.49



Notes for Audited Standalone and Consolidated Financial Results for the Quarter & Half Year ended 30th September 2025

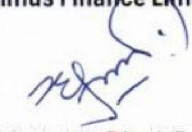
- (1) The above audited results for quarter and year ended 30th September, 2025 have been reviewed by audit committee and approved by Board of Directors at their meeting held on 13th November, 2025.
- (2) The company has two subsidiaries namely " Maximus International Limited" and "Maximus Infra Ventures 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.



Place: Vadodara
Date: 13th November, 2025



For Optimus Finance Limited

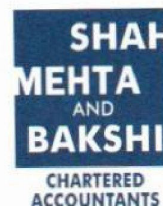


Dipak Raval
Whole Time Director
DIN: 01292764



📍 : GF, 1st & 2nd Floor, Prasanna House, Associated Society,
Opp. Radhakrishna Park, Nr. Akota Stadium,
Akota, Vadodara - 390020

☎ : 0265-3599941 / 2331060 📠 : +91-91732-02343 / +91-63552-89986
✉ : office@smb-ca.com 🌐 : www.smb-ca.com

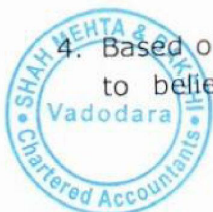


Independent Auditor's Review report on Unaudited Standalone Quarterly Financial Results and Year to date Results of the Optimus Finance Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**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 on September 30th, 2025, and year to date from April 01, 2025 to September 30th, 2025 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, which is the responsibility of the Company's Management and approved by the Board of Directors, 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.

4. Based on our review conduct above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the

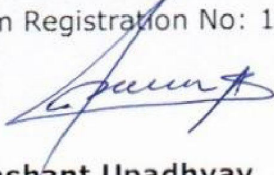


recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information 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 Shah Mehta & Bakshi

Chartered Accountants

Firm Registration No: 103824W



Prashant Upadhyay

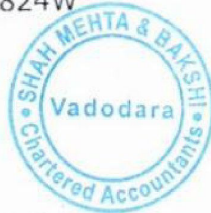
Partner

Membership No.: 121218

UDIN: 25121218BMNTIY1878

Place: Vadodara

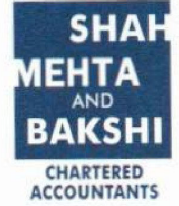
Dated: 13/11/2025





📍 : GF, 1st & 2nd Floor, Prasanna House, Associated Society,
Opp. Radhakrishna Park, Nr. Akota Stadium,
Akota, Vadodara - 390020

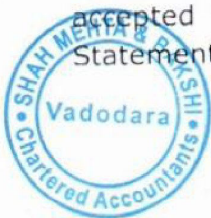
☎ : 0265-3599941 / 2331060 📠 : +91-91732-02343 / +91-63552-89986
✉ : office@smb-ca.com 🌐 : www.smb-ca.com



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 September 30, 2025 and Year to date From April 01st, 2025 to September 30th, 2025 ('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 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/re viewed 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 company of a foreign step-down subsidiary		Yes



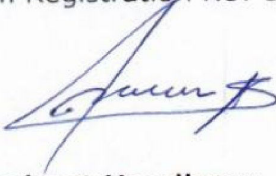
	b.	MX Africa Limited	Foreign step- down subsidiary		Yes
	i.	Quantum Lubricants (E.A.) Limited	Subsidiary of company of a foreign step- down subsidiary		Yes
2		Maximus Infraventures Limited	Subsidiary	Standalone	Yes

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.
6. We did not review the financial result of foreign subsidiaries & one Indian Subsidiary as mentioned above, included in the unaudited consolidated financial results, whose financial results reflect Total Assets (before consolidation Adjustment) of Rs. 13,749.35 Lakhs as at 30th September 2025, Total income (before consolidation adjustments) of Rs. 8168.84 Lakhs, Total Net Profit After Tax (before consolidation adjustments) of Rs. 375.59 lakhs and Total Comprehensive Income (before consolidation adjustments) of Rs. 375.59 lakhs for the half year ended September 30th, 2025 and Net Cash Inflows of Rs. 19.94 lakhs for the period from April 1st, 2025 to September 30th, 2025 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 of the above matter.

For Shah Mehta & Bakshi
Chartered Accountants
Firm Registration No: 103824W



Prashant Upadhyay
Partner

Membership No.: 121218

UDIN: 25121218BMNT129630

Place: Vadodara,

Dated: 13/11/2025