

Ref: OFL/PSE/2021

Date: 24.03.2021

To,

Dr. A. V. Ramesh Babu, Chairman
Primary Secondary Higher Secondary
Education & Sports Welfare Society,
2, Madhav, Puri, Bannary Road,
Chennai - 600 024.

Re: Primary Education Society Ltd
Serial No: EDC/21

Subject: Examination of Financial Health of the Order for the year ended 31.03.2021.

Dear Sir,

I am in receipt of your letter dated 12.03.2021 regarding the above subject.

1. I am pleased to inform you that the financial health of the Order for the year ended 31.03.2021 has been examined and found to be satisfactory.
2. I am also pleased to inform you that the financial health of the Order for the year ended 31.03.2021 has been examined and found to be satisfactory.
3. I am also pleased to inform you that the financial health of the Order for the year ended 31.03.2021 has been examined and found to be satisfactory.
4. I am also pleased to inform you that the financial health of the Order for the year ended 31.03.2021 has been examined and found to be satisfactory.
5. I am also pleased to inform you that the financial health of the Order for the year ended 31.03.2021 has been examined and found to be satisfactory.
6. I am also pleased to inform you that the financial health of the Order for the year ended 31.03.2021 has been examined and found to be satisfactory.

Yours faithfully,
Dr. A. V. Ramesh Babu

For and on behalf of

Dr. A. V. Ramesh Babu

Dr. A. V. Ramesh Babu



Dr. A. V. Ramesh Babu

Dr. A. V. Ramesh Babu



OPTIMUS FINANCE LIMITED

Regd. Off: 504A, "ODDISH", Dr. Vikram Sarabhai Marg, Vaidh Nagar, Vellore-620 003, Coimbatore, INDIA
Phone: +91 985 233 5321 • Email: optimusfinance@yahoo.com • CIN: L66910GJ1991PL0025024
Website: www.optimusfinance.in

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



All amounts are in Lakhs, unless otherwise stated



STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2021

All amounts are in Lakhs, unless otherwise stated

Particulars	Consolidated				
	Quarter Ended		Year Ended		
	31st March, 2021 (Audited)	31st December, 2020 (Unaudited)	31st March, 2020 (Audited)	31st March, 2021 (Audited)	31st March, 2020 (Audited)
Income					
Revenue from Operation					
(i) Interest Income	12.37	13.93	21.68	56.63	109.65
(ii) Dividend Income	-	-	0.01	-	0.03
(iii) Income from operating leases	0.90	(0.12)	4.14	3.96	10.11
(iv) Sale of Product	1,252.24	1,398.26	1,182.20	5,247.06	3,074.43
(v) Sale of Shares	-	33.41	-	33.41	-
(vi) Other operating income	0.48	0.67	2.77	1.95	2.77
Total Revenue from Operation	1,265.99	1,446.15	1,210.80	5,343.01	3,196.99
Other income	6.94	17.80	35.46	59.32	113.38
Total Income (I+II)	1,272.93	1,463.95	1,246.26	5,402.33	3,310.37
Expenses					
(a) Finance Cost	36.90	35.92	54.34	130.88	107.22
(b) Fees & commission expense	0.01	0.42	3.49	3.17	26.74
(c) Purchase of shares	-	-	-	33.00	-
(d) Cost of Material consumed	745.52	1,112.28	808.06	3,809.22	2,410.51
(e) Changes in inventories of finished goods and stock - in - trade	162.10	(24.94)	0.76	(7.82)	-
(f) Employee Benefit expenses	120.20	118.59	120.77	462.22	196.44
(g) Depreciation and amortization expense*	31.95	31.65	35.52	125.97	47.93
Total Expenses	1,203.68	1,405.91	1,028.94	4,609.26	2,839.27
Profit before Tax (III - IV)	63.49	57.44	120.07	399.22	311.50
Tax expense					
(a) Current Tax	(6.02)	6.57	3.76	32.70	22.54
(b) Deferred Tax	8.89	1.28	18.45	8.95	17.24
(c) Income tax earlier years	1.30	-	-	1.74	-
Total Tax Expense	4.17	7.85	22.21	43.39	39.77
Share of profit/(loss) from Associates	-	-	6.03	-	-
Profit after Tax and share of profit from associates (V - VI)	59.33	79.59	103.89	355.84	271.73



Notes for standalone and consolidated financial statement:



- (1) The above audited results for quarter and year ended 31st March, 2021 have been reviewed by audit committee and approved by Board of Directors at their meeting held on 29th May, 2021.
- (2) The company has subsidiary namely " Maximus International Limited" which 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 investments" and "Trading in Oil and Chemicals". Consolidated financial results , which in the context of Indian Accounting Standard-108 "Operating Segments" constitutes reportable segments.
- (4) The Company has evaluated the impact of COVID-19 on its financial statements based on the internal and external information up to the date of approval of these financial statements and expects to recover the carrying amount of inventories, receivables and other assets. The Company does not foresee any material impact on liquidity and assumption of going concern.
- (5) 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 : 29th May, 2021



For Optimus Finance Limited

A handwritten signature in blue ink.

Deepak Raval
Whole Time Director and Company secretary
DIN: 01292764

OPTIMUS FINANCE LIMITED
CIN: L65910GJ1991PLC015044

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



STATEMENT OF STANDALONE AND CONSOLIDATED ASSETS AND LIABILITIES AS AT 31st MARCH ,2021

All amounts are in Lakhs, unless otherwise stated

Particulars	Standalone		Consolidated		Sp. No.	AS
	(Audited) As on 31st March, 2020	(Unaudited) As on 31st March, 2020	(Audited) As on 31st March, 2021	(Unaudited) As on 31st March, 2021		
ASSETS						
Financial Assets					(1)	AS
and cash equivalents	6.07	2.54	110.13	101.97		(a) Cash a
Balance other than cash and cash equivalents	-	-	9.75	9.30		(b) Bank b
Receivable	-	-	1,550.69	1,276.41		(c) Receiv
Trade Receivables	-	-	-	-		- Trad
Other Receivables	400.49	505.34	1,068.24	1,005.29		- Other
Loans	665.02	665.02	127.32	211.39		(d) Loans
Investments	3.22	6.18	93.45	26.26		(e) Invest
Other Financial assets	-	-	-	-		(d) Other
Non-financial Assets					(2)	Non-fin
Inventories	58.05	50.23	620.92	637.09		(a) Invent
Intangible Assets (Net)	6.82	-	-	-		(b) Curren
Deferred tax Assets (Net)	6.13	6.53	-	-		(c) Deferr
Investment Property	-	-	183.97	187.08		(d) Invest
Plant and Equipment	0.05	0.05	683.55	762.67		(e) Prope
Intangible Assets	-	-	1.61	-		(f) Intang
Work-in-progress	-	-	49.27	29.45		(f) Capita
Goodwill	-	-	274.15	274.15		(g) Goodw
Other non-financial assets	6.51	6.16	327.45	299.72		(h) Other
Total Assets	1,152.36	1,242.05	5,100.49	4,820.78		Total Ass
LIABILITIES AND EQUITY						
LIABILITIES					(1)	LIABILI
Financial Liabilities						LIABILI
Payables						Financial
Trade Payables						(a) Payab
Other Financial Liabilities						(l) Trade
Non-financial Liabilities					(2)	Non-Fin
Current Tax Liabilities						(a) Curren
Provisions						(b) Provisi
Deferred tax Liabilities (Net)						(c) Deferr
Other non-financial liabilities						(d) Other
EQUITY					(3)	EQUITY
Share capital						(a) Equity
Reserves and Surplus						(b) Other
Share capital	557.23	557.23	557.23	557.23		
Equity	387.02	384.40	1,085.92	961.22		
	944.25	941.63	1,643.15	1,518.45		
Controlling Interest	-	-	1,562.22	1,450.58		Non - Cor
Total Liabilities and Equity	1,152.36	1,242.05	5,100.49	4,820.78		Total Lia

Optimus Finance Limited



Deepak Raval
Whole time Director and Company secretary
DIN:01292764

Place:Vadodara
Date: 29th May, 2021

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



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Share of Profit transferred to Minority	-	-	125.97	47.93
Depreciation and amortisation expense	0.01	0.01	-	(0.03)
Dividend	-	-	(48.35)	(49.31)
Interest Income	-	-	-	-

(Increase) / Decrease in other financial assets	2.96	(4.42)	(61.77)	11.67
(Increase) / Decrease in other non financial assets	(0.36)	0.12	(27.73)	(181.83)
Increase / (Decrease) in inventory	(7.82)	-	16.17	(586.84)
Increase / (Decrease) in Trade Payables	(4.46)	(1.47)	(1.87)	336.23
Increase / (Decrease) in other liabilities & provisions	(0.14)	(5.16)	7.79	243.14
Cash generated from operations :	124.16	315.75	356.48	(447.54)
	8.45	14.05	28.84	42.60

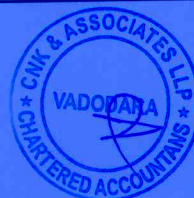
Proceeds of sale of Property, plant and equipments	-	-	(65.45)	(733.77)
Release of Property, plant and equipments (Net)	-	-		

CONSOLIDATED BALANCE SHEET INFORMATION FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2021



All amounts are in Lakhs, unless otherwise stated

Particulars	For the Quarter ended 31st March, 2021	For the Quarter ended 31st December, 2020	Consolidated			For the year ended 31st March, 2020
	Audited	Unaudited	Audited	Audited	Audited	Audited
ASSETS						
Fixed Assets	12.45	47.35	21.63	90.41	109.80	
Current Assets	1,253.54	1,398.80	1,189.17	5,252.60	3,087.19	
Total Assets	1,265.99	1,446.15	1,210.80	5,343.01	3,196.99	
LIABILITIES						
Equity	1.35	11.02	6.26	19.34	42.11	
Reserves	99.04	112.34	168.16	510.77	376.62	
Provisions	100.39	123.36	174.42	530.10	418.73	
Debt	36.90	35.92	54.34	130.88	107.22	
Other	63.49	87.44	120.07	399.22	311.50	
Minority Interest	(4.72)	6.57	3.76	34.44	23.06	
Other	8.89	1.28	18.45	8.95	16.71	
Total Liabilities	-	-	6.03	-	-	
Total Liabilities and Equity	59.33	79.59	103.89	355.84	271.73	
LIABILITIES						
Current Liabilities	464.35	1,175.22	570.50	464.35	570.50	
Long Term Liabilities	4,636.14	3,857.77	4,250.29	4,636.14	4,250.29	
Total Liabilities	5,100.49	5,032.99	4,820.79	5,100.49	4,820.79	
LIABILITIES						
Equity	195.17	231.28	293.89	195.17	293.89	
Reserves	1,699.95	1,593.23	1,557.86	1,699.95	1,557.86	
Total Liabilities	1,895.12	1,824.50	1,851.75	1,895.12	1,851.75	



Independent Auditor's Report on Audited 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

**TO THE BOARD OF DIRECTORS OF
OPTIMUS FINANCE LIMITED**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of standalone financial results of **Optimus Finance Limited** (the company) for quarter and year ended 31st March, 2021 (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.

In our opinion, the accompanying statement of standalone financial results of the company for quarter and year ended 31st March, 2021, is in accordance with the Indian Accounting Standards (Ind AS) 33, as applicable to the company.

The management is responsible for the preparation and presentation of the statement of standalone financial results of the company in accordance with the Indian Accounting Standards (Ind AS) 33, as applicable to the company, and for the information given in the accompanying notes to the statement of standalone financial results of the company.

Use of Opinion

The statement of standalone financial results of the company for quarter and year ended 31st March, 2021, is in accordance with the Indian Accounting Standards (Ind AS) 33, as applicable to the company, and for the information given in the accompanying notes to the statement of standalone financial results of the company. The statement of standalone financial results of the company for quarter and year ended 31st March, 2021, is in accordance with the Indian Accounting Standards (Ind AS) 33, as applicable to the company, and for the information given in the accompanying notes to the statement of standalone financial results of the company.

Management's Responsibility for the Standalone Financial Results

The management is responsible for the preparation and presentation of the statement of standalone financial results of the company in accordance with the Indian Accounting Standards (Ind AS) 33, as applicable to the company, and for the information given in the accompanying notes to the statement of standalone financial results of the company.



measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting

effectively for ensuring the accuracy and completeness of the accounting records, relevant to the

of the company and its subsidiaries.

management and the Board of Directors are responsible for the preparation and fair presentation of the financial statements in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The management and the Board of Directors are also responsible for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities.

Director's Responsibilities for the Audit of the Standalone Financial Statements

The management and the Board of Directors are responsible for the preparation and fair presentation of the financial statements in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting

effectively for ensuring the accuracy and completeness of the accounting records, relevant to the

The management and the Board of Directors are also responsible for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty

which were subjected to a limited review by us, as required under the Listing Regulations.

For CNK & Associates LLP
Chartered Accountants
Firm Registration No. 101961W/W-100036

Alok Shah & Sankar

Alok Shah
Partner
Membership No.042005
Place: Vadodara

Date: 29th May, 2021

UDIN: 21042005AAAA G1X9923



Independent Auditor's Report on the consolidated financial results of Optimus Finance Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure**Regulations, 2015)****TO THE BOARD OF DIRECTORS OF
OPTIMUS FINANCE LIMITED****Report on the results of Consolidated Financial Results****Optimus**

We have audited the consolidated financial results of Optimus Finance Limited (hereinafter referred to as the "Company") for the period ending 31st March 2018, as shown in the consolidated financial results of the Company, which are annexed to the consolidated financial statements of the Company for the period ending 31st March 2018, and the consolidated financial statements of the Company for the period ending 31st March 2018, in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Regulations, 2015) and the Companies Act, 2013 and the Companies (Auditors' Report) Rules, 2014.

The consolidated financial results of the Company for the period ending 31st March 2018, as shown in the consolidated financial statements of the Company, are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Regulations, 2015) and the Companies Act, 2013 and the Companies (Auditors' Report) Rules, 2014.

Consolidated Financial Results of the Company for the period ending 31st March 2018

Sl. No.	Name of the Company	Relationship	Consolidated Financial Results	Audited
a.				
1.	Maximus Lubricants LLC (Formerly known as Pacific Lubricants LLC)	Subsidiary company of a Foreign Subsidiary company		auditor's.
b.	MX Africa Limited	Foreign step down subsidiary		Yes. Audited by other
i.	Quantum Lubricants (E.A.) Limited	Subsidiary company of a Foreign Subsidiary company		auditor's.

are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard;



The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement if it exists. Misstatements are differences, either omissions or errors, between what is included in the financial statements and what would have been included if the financial statements had been prepared in accordance with the applicable financial reporting framework.

Materiality is the magnitude of misstatements in the financial statements, taken in conjunction with their nature, that makes it probable that the conclusions that will be drawn by users will be different from the conclusions that would have been drawn if the misstatements had not existed. We evaluate materiality at the planning stage and continue to evaluate it throughout the audit.

We perform audit procedures designed to respond to our assessment of the risks of material misstatement. The results of our audit procedures are compared to our expectations. The difference between what we expected and what actually occurred is an audit finding. The more significant the finding, the more likely it is that a material misstatement exists. Audit findings are classified as to their nature and their potential impact on the financial statements.

We communicate audit findings to the management and those charged with governance. We also communicate with those charged with governance about the overall scope and timing of the audit, significant findings relating to the financial statements, and other matters of interest. We also communicate with those charged with governance about the independence and objectivity of the audit firm, and the results of our monitoring and testing of the firm's internal controls.

We are required to perform audit procedures to respond to our assessment of the risks of material misstatement. The results of our audit procedures are compared to our expectations. The difference between what we expected and what actually occurred is an audit finding. The more significant the finding, the more likely it is that a material misstatement exists. Audit findings are classified as to their nature and their potential impact on the financial statements.

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We are required to perform audit procedures to respond to our assessment of the risks of material misstatement. The results of our audit procedures are compared to our expectations. The difference between what we expected and what actually occurred is an audit finding. The more significant the finding, the more likely it is that a material misstatement exists. Audit findings are classified as to their nature and their potential impact on the financial statements.

We are required to perform audit procedures to respond to our assessment of the risks of material misstatement. The results of our audit procedures are compared to our expectations. The difference between what we expected and what actually occurred is an audit finding. The more significant the finding, the more likely it is that a material misstatement exists. Audit findings are classified as to their nature and their potential impact on the financial statements.



- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the Group to express an opinion on Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the Consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other



6.3. When for the year ended on 31st March, we considered in the consolidated financial results, which have been verified by the computerized accounting machine. These consolidated financial results have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been verified by other auditors generally accepted accounting principles available in their respective countries. The Company's Management has corrected the errors of such consolidated financial results from preparing principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these consolidated financial results by the Company's Management. Our responsibility is to express an opinion on the fairness and truth of such consolidated financial results in terms of the requirements of the Companies Act, 1956 and the Companies (Auditors') Regulations, 1988 as amended, in the opinion of the Company and verified by us.



Our opinion on the Consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

2. The Consolidated Financial Results includes the results for the quarter ended 31st March, 2021 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For CNK & Associates LLP
Chartered Accountants
Firm Registration No. 101961W/W-100036

Alok Shah
Partner
Membership No.042005
Place: Vadodara
Date: 29th May, 2021
UDIN: 210420054AAAGN7652

Ref: OFL/BSE/2021
Date: 29.05.2021

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: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time

I, Paresh Thakkar, Chief Financial Officer of Optimus Finance Limited, hereby declare that the Statutory Auditors of the Company - M/s. CNK & Associates LLP, Chartered Accounts, Vadodara (Firm Reg. No. 101961W/W-100036) have issued an Audit Report with unmodified opinion on the Audited


Paresh Thakkar, Chief Financial Officer



OPTIMUS FINANCE LIMITED