

General information about company

Scrip code*	532351
NSE Symbol*	AKSHOPTFBR
MSEI Symbol*	NOTLISTED
ISIN*	INE523B01011
Name of company	AKSH OPTIFIBRE LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	06-02-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	22-01-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	06-02-2026 14:00
End date and time of board meeting	06-02-2026 15:50
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	Yes

Financial Results – Ind-AS

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.	
1	Income	
	Revenue from operations	2623.47
	Other income	22.86
	Total income	2646.33
2	Expenses	
(a)	Cost of materials consumed	1612.12
(b)	Purchases of stock-in-trade	126.23
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	81.74
(d)	Employee benefit expense	449.93
(e)	Finance costs	169.05
(f)	Depreciation, depletion and amortisation expense	246.76
(g)	Other Expenses	
1	Other Expenses	472.05
	Total other expenses	472.05
	Total expenses	3157.88
3	Total profit before exceptional items and tax	-511.55
4	Exceptional items	5.75
5	Total profit before tax	-505.8
6	Tax expense	
7	Current tax	0
8	Deferred tax	-125.14
9	Total tax expenses	-125.14
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0
11	Net Profit Loss for the period from continuing operations	-380.66
12	Profit (loss) from discontinued operations before tax	0
13	Tax expense of discontinued operations	0
14	Net profit (loss) from discontinued operation after tax	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0
16	Total profit (loss) for period	-380.66
17	Other comprehensive income net of taxes	0
18	Total Comprehensive Income for the period	-380.66
19	Total profit or loss, attributable to	
	Profit or loss, attributable to owners of parent	
	Total profit or loss, attributable to non-controlling interests	

20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	8134.9	8134.9
	Face value of equity share capital	5	5
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	-0.23	-0.54
	Diluted earnings (loss) per share from continuing operations	-0.23	-0.54
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	-0.23	-0.54
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.23	-0.54
24	Debt equity ratio		Textual Information(1)
25	Debt service coverage ratio		Textual Information(2)
26	Interest service coverage ratio		Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)	

Text Block

Textual Information(4)

1. The Standalone financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable. The same have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 06, 2026.
2. The Company has foreign currency payable and receivable balances which are outstanding for more than the period as prescribed in Foreign Exchange Management Act. The Company has already applied for necessary extension in consultation with RBI Consultant. Management does not expect any material implication on account of delays under the existing regulations.
3. The Company has not accounted for interest aggregating to Rs. 2,082.09 lakhs and cenvatable duty aggregating to Rs. 840.19 lakhs in respect of the Advance Authorization scheme and Export Promotion Capital Goods (EPCG) schemes till December 31, 2025.

Management believes that these outstanding liabilities are expected to be resolved under the Government's amnesty scheme on a principal duty basis. Accordingly, these amounts have not been recognized in the financial results, pending resolution under the amnesty framework.

Had these liabilities been recognized, the total liabilities would have increased by Rs. 2,922.28 lakhs, the total assets would have increased by Rs. 1,364.21 lakhs, and the loss for the quarter and nine months ended would have increased by Rs. 48.67 lakhs (net of tax impact) and Rs 66.93 lakhs (net of tax impact), respectively.
4. Pursuant to the Notice received from Union Bank Of India (UBI) under section 13(4) of SARFAESI Act, 2002, the Company has filed stay Application (SA) before Debt Recovery Tribunal (DRT), Jaipur. The Hon'ble Tribunal has granted Interim stay and the matter is pending with DRT. The outstanding balance payable to UBI as per books does not align with the balance reflected as per bank due to inappropriate adjustment of cutback paid by the company to bank since April 2021 (date of NPA) and simple interest being provided by the company on the outstanding balance.

The Company has during the period received a notice from HDFC Bank under Section 13(2) of SARFAESI Act, 2002 dated July 03, 2025 for claim amount of Rs. 3,663 lakhs. The Company has filed the reply and will take all necessary actions to protect interests of all stakeholders.
5. On November 21, 2025, the Government of India notified the four Labour Codes – the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 – consolidating 29 existing labour laws. The Ministry of Labour & Employment has published draft Central Rules and FAQs to enable assessment of the financial impact arising from changes in regulations. The Company is in the process of assessing the potential impact of the aforesaid Labour Codes, pending notification of rules, on its employee benefit obligations and related costs and on the basis of best information currently available, consistent with the guidance provided by the Institute of Chartered Accountants of India.

The Company does not foresee any material impact on the Financial results. The Company continues to monitor the finalization of Central / State Rules and any clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effects on the basis of such developments as needed.
6. The figures of the previous periods/year have been re-grouped/re-classified to render them comparable with the figures of the current period.

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period	01-10-2025	01-04-2025	
Date of end of reporting period	31-12-2025	31-12-2025	
Whether results are audited or unaudited	Unaudited	Unaudited	
Nature of report standalone or consolidated	Standalone	Standalone	
1 Segment Revenue (Income)			
(net sale/income from each segment should be disclosed)			
1	Manufacturing	1331.09	4755.96
2	Services	1292.38	3637.46
3	Unallocated	0	0
	Total Segment Revenue	2623.47	8393.42
	Less: Inter segment revenue		
	Revenue from operations	2623.47	8393.42
2 Segment Result			
Profit (+) / Loss (-) before tax and interest from each segment			
1	Manufacturing	-342.15	-652.16
2	Services	69.31	165.59
3	Unallocated	0	0
	Total Profit before tax	-272.84	-486.57
	i. Finance cost	146.19	420.6
	ii. Other Unallocable Expenditure net off Unallocable income	92.52	286.02
	Profit before tax	-511.55	-1193.19
3 (Segment Asset - Segment Liabilities)			
Segment Asset			
1	Manufacturing	12379.2	12379.2
2	Services	5742.92	5742.92
3	Unallocated	4727.33	4727.33
	Total Segment Asset	22849.45	22849.45
	Un-allocable Assets	0	0
	Net Segment Asset	22849.45	22849.45
4 Segment Liabilities			
Segment Liabilities			
1	Manufacturing	11341.01	11341.01
2	Services	3194.62	3194.62
3	Unallocated	266.22	266.22
	Total Segment Liabilities	14801.85	14801.85
	Un-allocable Liabilities	0	0
	Net Segment Liabilities	14801.85	14801.85
Disclosure of notes on segments			

Other Comprehensive Income

	Date of start of reporting period	01-10-2025	01-04-2025
	Date of end of reporting period	31-12-2025	31-12-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	0.00	0.00

Format for Disclosing Outstanding Default on Loans and Debt Securities

Sr. No.	Particulars	Amount	Remarks
1.	Loans / revolving facilities like cash credit from banks / financial institutions		
A	Total amount outstanding as on date	8122.05	Represents borrowings including interest payable from banks
B	Of the total amount outstanding, amount of default as on date	6955.74	
2.	Unlisted debt securities i.e. NCDs and NCRPS		
A	Total amount outstanding as on date	0	
B	Of the total amount outstanding, amount of default as on date	0	
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	8122.05	Represents total borrowings including interest payable

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MSEI Symbol*	NOTLISTED
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Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	06-02-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	22-01-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	06-02-2026 14:00
End date and time of board meeting	06-02-2026 15:50
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Ind-AS

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.	
1	Income	
	Revenue from operations	2640.41
	Other income	8453.95
	Total income	22.86
		8545.52
2	Expenses	
(a)	Cost of materials consumed	1644.89
(b)	Purchases of stock-in-trade	5226.15
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	126.23
(d)	Employee benefit expense	81.52
(e)	Finance costs	456.25
(f)	Depreciation, depletion and amortisation expense	296.61
(g)	Other Expenses	
1	Other Expenses	479.85
	Total other expenses	1406.47
	Total expenses	3364.46
		10282.15
3	Total profit before exceptional items and tax	
		-701.19
4	Exceptional items	-4.49
		-78.74
5	Total profit before tax	
		-705.68
6	Tax expense	
7	Current tax	0
8	Deferred tax	-125.14
9	Total tax expenses	
		-125.14
10	Net Profit Loss for the period from continuing operations	
	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0
		0
11	Net Profit Loss for the period from continuing operations	
		-580.54
12	Net Profit Loss for the period from continuing operations	
	Profit (loss) from discontinued operations before tax	-1531.56
13	Net Profit Loss for the period from continuing operations	
	Tax expense of discontinued operations	0
14	Net profit (loss) from discontinued operation after tax	
		0
15	Net profit (loss) from discontinued operation after tax	
	Share of profit (loss) of associates and joint ventures accounted for using equity method	0
		0
16	Total profit (loss) for period	
		-580.54
17	Total profit (loss) for period	
	Other comprehensive income net of taxes	-166.35
		-529.9
18	Total Comprehensive Income for the period	
		-746.89
		-2061.46
19	Total profit or loss, attributable to	
	Profit or loss, attributable to owners of parent	0
	Total profit or loss, attributable to non-controlling interests	0

20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent	0	0	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0	
21	Details of equity share capital			
	Paid-up equity share capital	8134.9	8134.9	
	Face value of equity share capital	5	5	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	-0.36	-0.94	
	Diluted earnings (loss) per share from continuing operations	-0.36	-0.94	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	-0.36	-0.94	
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.36	-0.94	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

1. The Consolidated financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable. The same have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 06, 2026.

2. The Holding Company has foreign currency payable and receivable balances which are outstanding for more than the period as prescribed in Foreign Exchange Management Act. The Holding Company has already applied for necessary extension in consultation with RBI Consultant. Management of the respective companies does not expect any material implication on account of delays under the existing regulations.

3. The Holding Company has not accounted for interest aggregating to Rs. 2,082.09 lakhs and cenvatable duty aggregating to Rs. 840.19 lakhs in respect of the Advance Authorization scheme and Export Promotion Capital Goods (EPCG) schemes till December 31, 2025.

Management believes that these outstanding liabilities are expected to be resolved under the Government's amnesty scheme on a principal duty basis. Accordingly, these amounts have not been recognized in the consolidated financial results, pending resolution under the amnesty framework.

Had these liabilities been recognized, the total liabilities would have increased by Rs. 2,922.28 lakhs, the total assets would have increased by Rs. 1,364.21 lakhs, and the loss for the quarter and nine month ended would have increased by Rs. 48.67 Lakhs (net of tax impact) and Rs 66.93 lakhs (net of tax impact), respectively.

4. Pursuant to the Notice received from Union Bank Of India (UBI) under section 13(4) of SARFAESI Act, 2002, the Holding Company has filed stay Application (SA) before Debt Recovery Tribunal (DRT), Jaipur. The Hon'ble Tribunal has granted Interim stay and the matter is pending with DRT. The outstanding balance payable to UBI as per books does not align with the balance reflected as per bank due to inappropriate adjustment of cutback paid by the Holding Company to bank since April 2021 (date of NPA) and simple interest being provided by the company on the outstanding balance.

The Holding Company has during the period received a notice from HDFC Bank under Section 13(2) of SARFAESI Act, 2002 dated July 03, 2025 for claim amount of Rs. 3,663 lakhs. The Holding Company has filed the reply and will take all necessary actions to protect interests of all stakeholders.

5. On November 21, 2025, the Government of India notified the four Labour Codes – the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 – consolidating 29 existing labour laws. The Ministry of Labour & Employment has published draft Central Rules and FAQs to enable assessment of the financial impact arising from changes in regulations. The Holding Company is in the process of assessing the potential impact of the aforesaid Labour Codes, pending notification of rules, on its employee benefit obligations and related costs and on the basis of best information currently available, consistent with the guidance provided by the Institute of Chartered Accountants of India.

The Holding Company does not foresee any material impact on the Financial results. The Holding Company continues to monitor the finalization of Central / State Rules and any clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effects on the basis of such developments as needed.

6. The figures of the previous periods/year have been re-grouped/re-classified to render them comparable with the figures of the current period.

Textual Information(4)

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Manufacturing	1348.03	4816.49
2	Services	1292.38	3637.46
3	Unallocated	0	0
	Total Segment Revenue	2640.41	8453.95
	Less: Inter segment revenue		
	Revenue from operations	2640.41	8453.95
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Manufacturing	-404.28	-821.28
2	Services	69.31	165.59
3	Unallocated	0	0
	Total Profit before tax	-334.97	-655.69
	i. Finance cost	273.75	794.96
	ii. Other Unallocable Expenditure net off Unallocable income	92.47	285.98
	Profit before tax	-701.19	-1736.63
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Manufacturing	21468.43	21468.43
2	Services	5742.92	5742.92
3	Unallocated	768.98	768.98
	Total Segment Asset	27980.33	27980.33
	Un-allocable Assets	0	0
	Net Segment Asset	27980.33	27980.33
4	Segment Liabilities		
	Segment Liabilities		
1	Manufacturing	25636.71	25636.71
2	Services	3194.62	3194.62
3	Unallocated	49.94	49.94
	Total Segment Liabilities	28881.27	28881.27
	Un-allocable Liabilities	0	0
	Net Segment Liabilities	28881.27	28881.27
	Disclosure of notes on segments		

Other Comprehensive Income

	Date of start of reporting period	01-10-2025	01-04-2025
	Date of end of reporting period	31-12-2025	31-12-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
1	Items that will be reclassified to Profit and Loss	-166.35	-529.90
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-166.35	-529.90