

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	08-08-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	24-07-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	First 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		
Segment Reporting	Multi segment	
Description of single segment		
Start date and time of board meeting	08-08-2025 14:30	
End date and time of board meeting	08-08-2025 17:35	
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?	No	There are no defaults on Loans and Debt Securities applicable to the entity.

## 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		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
<b>Part I</b>	<b>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.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	2691.3	2691.3
	Other income	32.26	32.26
	<b>Total income</b>	<b>2723.56</b>	<b>2723.56</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	1766.76	1766.76
(b)	Purchases of stock-in-trade	26.61	26.61
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	54.46	54.46
(d)	Employee benefit expense	470.99	470.99
(e)	Finance costs	181.23	181.23
(f)	Depreciation, depletion and amortisation expense	269.94	269.94
(g)	<b>Other Expenses</b>		
1	Other Expense	444.05	444.05
	<b>Total other expenses</b>	<b>444.05</b>	<b>444.05</b>
	<b>Total expenses</b>	<b>3214.04</b>	<b>3214.04</b>
3	<b>Total profit before exceptional items and tax</b>	<b>-490.48</b>	<b>-490.48</b>
4	Exceptional items	-6.77	-6.77
5	<b>Total profit before tax</b>	<b>-497.25</b>	<b>-497.25</b>
6	<b>Tax expense</b>		
7	Current tax	0	0
8	Deferred tax	-121.3	-121.3
9	<b>Total tax expenses</b>	<b>-121.3</b>	<b>-121.3</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	<b>Net Profit Loss for the period from continuing operations</b>	<b>-375.95</b>	<b>-375.95</b>
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	<b>Total profit (loss) for period</b>	<b>-375.95</b>	<b>-375.95</b>
17	<a href="#">Other comprehensive income net of taxes</a>	0	0
18	<b>Total Comprehensive Income for the period</b>	<b>-375.95</b>	<b>-375.95</b>
19	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	<b>Total Comprehensive income for the period attributable to</b>		
	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	<b>Details of equity share capital</b>		

	Paid-up equity share capital	8134.9	8134.9	
	Face value of equity share capital	5	5	
22	Reserves excluding revaluation reserve			
<b>23</b>	<b>Earnings per share</b>			
<b>i</b>	<b>Earnings per equity share for continuing operations</b>			
	Basic earnings (loss) per share from continuing operations	-0.23	-0.23	
	Diluted earnings (loss) per share from continuing operations	-0.23	-0.23	
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>			
	Basic earnings (loss) per share from continuing and discontinued operations	-0.23	-0.23	
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.23	-0.23	
24	Debt equity ratio			Textual Information( 1)
25	Debt service coverage ratio			Textual Information( 2)
26	Interest service coverage ratio			Textual Information( 3)
<b>27</b>	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>		

**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 August 08 2025

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 During the quarter the Company has accounted for non cenvatable duty liability amounting to Rs 105.61 lakhs under the Advance Authorization schemes due to non fulfilment of conditions of advance authorizations Additionally the Company has not accounted for interest aggregating to Rs 1951.70 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 June 30 2025 Management believes that these outstanding liabilities are expected to be resolved under the Governments amnesty scheme on a principal duty basis. Accordingly these amounts have not been recognized in the financial statements pending resolution under the amnesty framework

4 Pursuant to the Notice received from Union Bank Of India under section 13 sub section 4 of SARFAESI Act 2002 the company has filed stay Application SA before Debt Recovery Tribunal DRT Jaipur The Honble Tribunal has granted Interim stay and referred the matter for mediation Based on an independent evaluation carried out by an external professional firm the outstanding balance payable to UBI as per books does not align with the balance reflected in the banks records The company has during the quarter received a notice from HDFC Bank under Section 13 sub section 2 of SARFAESI Act 2002 dated July 03 2025 for claim amount of Rs. 3663 lakhs The Company is seeking suitable legal advice including discussions with the bank for the One Time Settlement OTS of the outstanding dues and will take all necessary actions to protect interests of all stakeholders

5 The figures of the previous periods or year have been re grouped reclassified 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		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
<b>1</b>	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	Manufacturing	1714.03	1714.03
2	Services	977.27	977.27
	<b>Total Segment Revenue</b>	2691.3	2691.3
	<b>Less: Inter segment revenue</b>		
	<b>Revenue from operations</b>	2691.3	2691.3
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Manufacturing	-203.95	-203.95
2	Services	-45.27	-45.27
	<b>Total Profit before tax</b>	-249.22	-249.22
	<b>i. Finance cost</b>	181.23	181.23
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	66.8	66.8
	<b>Profit before tax</b>	-497.25	-497.25
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	Manufacturing	12953.35	12953.35
2	Services	5514.65	5514.65
	<b>Total Segment Asset</b>	18468	18468
	<b>Un-allocable Assets</b>	4522.44	4522.44
	<b>Net Segment Asset</b>	22990.44	22990.44
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Manufacturing	11111.86	11111.86
2	Services	2991.72	2991.72
	<b>Total Segment Liabilities</b>	14103.58	14103.58
	<b>Un-allocable Liabilities</b>	333.12	333.12
	<b>Net Segment Liabilities</b>	14436.7	14436.7
	<b>Disclosure of notes on segments</b>		

Other Comprehensive Income			
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
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		
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		
5	Total Other comprehensive income		



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	08-08-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	24-07-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	First 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	
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	08-08-2025 14:30
End date and time of board meeting	08-08-2025 17:35
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		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
<b>Part I</b>	<b>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.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	2694.56	2694.56
	Other income	32.26	32.26
	<b>Total income</b>	<b>2726.82</b>	<b>2726.82</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	1776.92	1776.92
(b)	Purchases of stock-in-trade	26.61	26.61
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	54.26	54.26
(d)	Employee benefit expense	477.67	477.67
(e)	Finance costs	302.53	302.53
(f)	Depreciation, depletion and amortisation expense	301.13	301.13
(g)	<b>Other Expenses</b>		
1	Other Expenses	452.3	452.3
	<b>Total other expenses</b>	<b>452.3</b>	<b>452.3</b>
	<b>Total expenses</b>	<b>3391.42</b>	<b>3391.42</b>
3	<b>Total profit before exceptional items and tax</b>	<b>-664.6</b>	<b>-664.6</b>
4	Exceptional items	-102.53	-102.53
5	<b>Total profit before tax</b>	<b>-767.13</b>	<b>-767.13</b>
<b>6</b>	<b>Tax expense</b>		
7	Current tax	0	0
8	Deferred tax	-121.3	-121.3
9	<b>Total tax expenses</b>	<b>-121.3</b>	<b>-121.3</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	<b>Net Profit Loss for the period from continuing operations</b>	<b>-645.83</b>	<b>-645.83</b>
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	<b>Total profit (loss) for period</b>	<b>-645.83</b>	<b>-645.83</b>
17	<a href="#">Other comprehensive income net of taxes</a>	94.18	94.18
18	<b>Total Comprehensive Income for the period</b>	<b>-551.65</b>	<b>-551.65</b>
<b>19</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent	0	0
	Total profit or loss, attributable to non-controlling interests	0	0
<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>		
	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
<b>21</b>	<b>Details of equity share capital</b>		

	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	-0.4	-0.4	
	Diluted earnings (loss) per share from continuing operations	-0.4	-0.4	
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	-0.4	-0.4	
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.4	-0.4	
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 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 August 08 2025

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 During the quarter the Holding Company has accounted for non cenvatable duty liability amounting to Rs 105.61 lakhs under the Advance Authorization schemes due to non fulfilment of conditions of advance authorizations Additionally the Holding Company has not accounted for interest aggregating to Rs 1951.70 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 June 30 2025 Management of the holding company believes that these outstanding liabilities are expected to be resolved under the Governments amnesty scheme on a principal duty basis Accordingly these amounts have not been recognized in the financial statements pending resolution under the amnesty framework

4. Pursuant to the Notice received by the Holding Company from Union Bank of India under section 13 sub section 4 of SARFAESI Act 2002 the Holding company has filed Stay Application SA before Debt Recovery Tribunal DRT Jaipur The Honble Tribunal has granted Interim stay to the Holding Company and has referred the matter for mediation Based on an independent evaluation carried out by an external professional firm the outstanding balance payable to UBI as per books does not align with the balance reflected in the banks records The Holding company has during the quarter received a notice from HDFC Bank under Section 13 subsection 2 of SARFAESI Act 2002 dated July 03 2025 for claim amount of Rs 3663 lakhs. The Holding Company is seeking suitable legal advice including discussions with the bank for the One Time Settlement OTS of the outstanding dues and will take all necessary actions to protect interests of all stakeholders

5 The figures of the previous periods or 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		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
<b>1</b>	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	Manufacturing	1717.29	1717.29
2	Services	977.27	977.27
	<b>Total Segment Revenue</b>	2694.56	2694.56
	<b>Less: Inter segment revenue</b>		
	<b>Revenue from operations</b>	2694.56	2694.56
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Manufacturing	-256.77	-256.77
2	Services	-45.27	-45.27
	<b>Total Profit before tax</b>	-302.04	-302.04
	<b>i. Finance cost</b>	302.53	302.53
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	162.56	162.56
	<b>Profit before tax</b>	-767.13	-767.13
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	Manufacturing	22100.9	22100.9
2	Services	5514.65	5514.65
	<b>Total Segment Asset</b>	27615.55	27615.55
	<b>Un-allocable Assets</b>	564.04	564.04
	<b>Net Segment Asset</b>	28179.59	28179.59
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Manufacturing	24437.44	24437.44
2	Services	2991.72	2991.72
	<b>Total Segment Liabilities</b>	27429.16	27429.16
	<b>Un-allocable Liabilities</b>	141.55	141.55
	<b>Net Segment Liabilities</b>	27570.71	27570.71
	<b>Disclosure of notes on segments</b>		

Other Comprehensive Income			
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
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 or Loss	94.18	94.18
	Total Amount of items that will be reclassified to profit and loss	94.18	94.18
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	94.18	94.18

