

## **Integrated Filing (Finance) Ind AS**

### **AKSH OPTIFIBRE LIMITED**

#### **General Information**

Scrip code*	532351
NSE Symbol*	AKSHOPTFBR
MSEI Symbol*	NOTLISTED
ISIN*	INE523B01011
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	07-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	29-10-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second 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 of board meeting	07-11-2025
Start time of board meeting	13:30:00
End date of board meeting	07-11-2025
End time of board meeting	16:15:00
Whether cash flow statement is applicable on company	true
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable
Whether the company has any related party?	true
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	false
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	true
Latest Date on which RPT policy is updated	13-02-2025

Company Results

Indicate Company website link for updated RPT policy of the Company	<a href="https://akshoptifibre.com/pdf/Related%20Party%20Transactions.pdf">https://akshoptifibre.com/pdf/Related%20Party%20Transactions.pdf</a>	
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?	false	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	true	

## Financial Results - Ind-AS

		Amount in (Lakhs)	
	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	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
Part I	<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>		
1	<b>Income</b>		
	Revenue from operations	3,078.65	5,769.95
	Other income	36.45	68.71
	<b>Total income</b>	3,115.10	5,838.66
2	<b>Expenses</b>		
(a)	Cost of materials consumed	1,758.22	3,524.98
(b)	Purchases of stock-in-trade	73.95	100.56
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	158.33	212.79
(d)	Employee benefit expense	440.26	911.25
(e)	Finance costs	161.89	343.12
(f)	Depreciation, depletion and amortisation expense	249.31	519.25
(g)	<b>Other Expenses</b>		
1	Other Expenses	464.30	908.35
	<b>Total other expenses</b>	464.30	908.35
	<b>Total expenses</b>	3,306.26	6,520.30
3	<b>Total profit before exceptional items and tax</b>	(191.16)	(681.64)
4	Exceptional items	28.31	21.54
5	<b>Total profit before tax</b>	(162.85)	(660.10)
6	<b>Tax expense</b>		
7	Current tax	0.00	0.00
8	Deferred tax	(37.37)	(158.67)
9	<b>Total tax expenses</b>	(37.37)	(158.67)
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	<b>Net Profit Loss for the period from continuing operations</b>	(125.48)	(501.43)
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	<b>Net profit (loss) from discontinued operation after tax</b>	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	<b>Total profit (loss) for period</b>	(125.48)	(501.43)
17	Other comprehensive income net of taxes	0.00	0.00
18	<b>Total Comprehensive Income for the period</b>	(125.48)	(501.43)
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	8,134.90	8,134.90
	Face value of equity share capital	5.00	5.00
22	Reserves excluding revaluation reserve		
23	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	(0.08)	(0.31)
	Diluted earnings (loss) per share from continuing operations	(0.08)	(0.31)
ii	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	(0.08)	(0.31)
	Diluted earnings (loss) per share from continuing and discontinued operations	(0.08)	(0.31)
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results	<a href="#">Textual Information(1)</a>	

**Text Block**

<a href="#">Textual Information(1)</a>	<p>Notes '' 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 November 07, 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. The Company has not accounted for interest aggregating to Rs. 2,017.05 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 September 30, 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. 2,857.24 lakhs, the total assets would have increased by Rs. 1,347.84 lakhs, and the loss for the quarter and half year ended would have increased by Rs. 48.90 Lakhs (net of tax impact) and Rs 18.25 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 quarter 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. The figures of the previous periods/year have been re-grouped/re-classified to render them comparable with the figures of the current period. '</p>
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**Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results**

		Amount in (Lakhs)	
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		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
1	<b>Segment Revenue (Income)</b>		
	(net sale/income from each segment should be disclosed)		
1	Manufacturing	1,710.84	3,424.87
2	Services	1,367.81	2,345.08
	<b>Total Segment Revenue</b>	3,078.65	5,769.95
	<b>Less: Inter segment revenue</b>		
	<b>Revenue from operations</b>	3,078.65	5,769.95
2	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Manufacturing	(106.06)	(310.01)
2	Services	141.55	96.28
	<b>Total Profit before tax</b>	35.49	(213.73)
	<b>i. Finance cost</b>	161.89	343.12
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	36.45	103.25
	<b>Profit before tax</b>	(162.85)	(660.10)
3	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	Manufacturing	13,034.95	13,034.95
2	Services	5,441.77	5,441.77
	<b>Total Segment Assets</b>	18,476.72	18,476.72
	<b>Un-allocable Assets</b>	4,574.28	4,574.28
	<b>Net Segment Assets</b>	23,051.00	23,051.00
4	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Manufacturing	11,316.62	11,316.62
2	Services	3,039.82	3,039.82
	<b>Total Segment Liabilities</b>	14,356.44	14,356.44
	<b>Un-allocable Liabilities</b>	266.32	266.32
	<b>Net Segment Liabilities</b>	14,622.76	14,622.76
	Disclosure of notes on segments		

Other Comprehensive Income

Amount in (Lakhs)		
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	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
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		
1 Items that will not be classified to profit or (Loss)	0.00	0.00
Total Amount of items that will not be reclassified to profit and loss	0.00	0.00
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		
5 Total Other comprehensive income	0.00	0.00

## Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
<b>Assets</b>		
1	<b>Non-current assets</b>	
	Property, plant and equipment	9,511.46
	Capital work-in-progress	22.87
	Investment property	0.00
	Goodwill	0.00
	Other intangible assets	17.98
	Intangible assets under development	0.00
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
	<b>Non-current financial assets</b>	
	Non-current investments	2,583.58
	Trade receivables, non-current	0.00
	Loans, non-current	0.00
	Other non-current financial assets	559.78
	<b>Total non-current financial assets</b>	3,143.36
	Deferred tax assets (net)	1,714.81
	Other non-current assets	20.42
	<b>Total non-current assets</b>	14,430.90
2	<b>Current assets</b>	
	Inventories	1,392.62
	<b>Current financial asset</b>	
	Current investments	0.00
	Trade receivables, current	2,375.78
	Cash and cash equivalents	250.54
	Bank balance other than cash and cash equivalents	1,800.76
	Loans, current	0.00
	Other current financial assets	259.58
	<b>Total current financial assets</b>	4,686.66
	Current tax assets (net)	105.99
	Other current assets	405.00
	<b>Total current assets</b>	6,590.27
3	Non-current assets classified as held for sale	2,029.83
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	<b>Total assets</b>	23,051.00
<b>Equity and liabilities</b>		
1	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	8,134.90
	Other equity	293.34



## Company Results

	<b>Total equity attributable to owners of parent</b>	8,428.24
	Non controlling interest	
	<b>Total equity</b>	8,428.24
2	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	0.00
	<b>Trade payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	<b>Total Trade payable</b>	0.00
	Other non-current financial liabilities	0.00
	<b>Total non-current financial liabilities</b>	0.00
	Provisions, non-current	243.68
	Deferred tax liabilities (net)	0.00
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	158.46
	<b>Total non-current liabilities</b>	402.14
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	6,289.02
	<b>Trade payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	244.16
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,763.29
	<b>Total Trade payable</b>	3,007.45
	Other current financial liabilities	3,760.64
	<b>Total current financial liabilities</b>	13,057.11
	Other current liabilities	923.58
	Provisions, current	10.13
	Current tax liabilities (Net)	0.00
	Deferred government grants, Current	0.00
	<b>Total current liabilities</b>	13,990.82
3	Liabilities directly associated with assets in disposal group classified as held for sale	229.80
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	<b>Total liabilities</b>	14,622.76
	<b>Total equity and liabilities</b>	23,051.00
	Disclosure of notes on assets and liabilities	

## Cash flow statement indirect

Amount in (Lakhs)

Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	30-09-2025
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
<b>Part I Blue color marked fields are non-mandatory.</b>	
<b>1 Statement of cash flows</b>	
<b>Cash flows from used in operating activities</b>	
Profit before tax	(660.10)
<b>2 Adjustments for reconcile profit (loss)</b>	
Adjustments for finance costs	343.12
Adjustments for decrease (increase) in inventories	67.72
Adjustments for decrease (increase) in trade receivables, current	(259.13)
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	141.75
Adjustments for decrease (increase) in other non-current assets	(3.18)
Adjustments for other financial assets, non-current	(44.03)
Adjustments for other financial assets, current	(67.88)
Adjustments for other bank balances	22.38
Adjustments for increase (decrease) in trade payables, current	418.90
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	45.97
Adjustments for increase (decrease) in other non-current liabilities	0.00
Adjustments for depreciation and amortisation expense	519.25
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	(9.22)
Adjustments for provisions, non-current	41.22
Adjustments for other financial liabilities, current	4.80
Adjustments for other financial liabilities, non-current	0.00
Adjustments for unrealised foreign exchange losses gains	0.00
Adjustments for dividend income	0.00
Adjustments for interest income	68.71
Adjustments for share-based payments	0.00
Adjustments for fair value losses (gains)	0.00
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	(3.23)
Other adjustments to reconcile profit (loss)	0.00
Other adjustments for non-cash items	(8.04)
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
<b>Total adjustments for reconcile profit (loss)</b>	1,141.69
<b>Net cash flows from (used in) operations</b>	481.59
Dividends received	0.00
Interest paid	0.00
Interest received	0.00
Income taxes paid (refund)	62.70

## Company Results

	Other inflows (outflows) of cash	0.00
	<b>Net cash flows from (used in) operating activities</b>	<b>418.89</b>
<b>3</b>	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	5.30
	Purchase of property, plant and equipment	83.68
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	20.08
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	<b>Net cash flows from (used in) investing activities</b>	<b>(58.30)</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	0.00
	Repayments of borrowings	128.22
	Payments of lease liabilities	30.01
	Dividends paid	0.00
	Interest paid	98.24
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00

Company Results

	<b>Net cash flows from (used in) financing activities</b>	(256.47)
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	104.12
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	<b>Net increase (decrease) in cash and cash equivalents</b>	104.12
	<b>Cash and cash equivalents cash flow statement at beginning of period</b>	146.41
	<b>Cash and cash equivalents cash flow statement at end of period</b>	250.53

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							

**Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)**

Amount in (Lakhs)

												Additional disclosure of related party transactions - applicable only in case the transaction relates to loans, inter-corporate deposits, advances or investments made by the listed entity/subsidiary. These details need to be disclosed only once, during the period when such transaction was undertaken.									
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits or investments				
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Other details
1	Aksh optifibre Limited	Dr. Kailash S Choudhari	Director and Promoter	Any other transaction	Sitting Fees		Not Applicable			1.00	0.00	0.00									
2	Aksh optifibre Limited	AOL FZE	Wholly Owned Subsidiary	Purchase of goods or services			Not Applicable			0.00	(112.83)	(112.83)									
3	Aksh optifibre Limited	AOL FZE	Wholly Owned Subsidiary	Sale of goods or services			Not Applicable			0.00	3,968.97	3,968.97									
4	Aksh optifibre Limited	AOL FZE	Wholly Owned Subsidiary	Advance			Not Applicable			0.00	2,996.81	2,996.81									
5	Aksh optifibre Limited	AOL Tech FZE	Wholly Owned Subsidiary	Advance			Not Applicable			0.00	147.80	147.80									
6	Aksh optifibre Limited	Aksh Technologies (Mauritius) Limited	Wholly Owned Subsidiary	Sale of goods or services			Not Applicable			0.00	224.96	224.96									
7	Aksh optifibre Limited	Aksh Technologies (Mauritius) Limited	Wholly Owned Subsidiary	Advance			Not Applicable			0.00	5.09	5.09									
8	Aksh optifibre Limited	Aksh Composites Private Limited	Wholly Owned Subsidiary	Advance			Not Applicable			0.00	0.00	0.00									
9	Aksh optifibre Limited	Aksh Composites Private Limited	Wholly Owned Subsidiary	Sale of goods or services			Not Applicable			0.06	(0.01)	0.03									
10	Aksh optifibre Limited	Aksh Composites Private Limited	Wholly Owned Subsidiary	Interest received			Not Applicable			0.00	0.00	0.00									
11	AOL FZE	Dr. Kailash S Choudhari	Director	Loan			Not Applicable			17.70	(248.78)	(266.48)									
12	AOL FZE	Dr. Kailash S Choudhari	Director	Remuneration			Not Applicable			13.43	(361.22)	(374.65)									

13	AOL FZE	AOL COMPOSITES (JIANGSU) CO., LTD.	Wholly Owned Subsidiary of Parent Company	Purchase of goods or services			Not Applicable			1.03	27.36	28.39							
14	AOL FZE	Aksh Composites Private Limited	Wholly Owned Subsidiary of Parent Company	Purchase of goods or services			Not Applicable			2.09	(56.13)	(58.22)							
15	AOL FZE	Aksh Composites Private Limited	Wholly Owned Subsidiary of Parent Company	Sale of goods or services			Not Applicable			0.73	19.39	20.12							
16	AOL FZE	Aksh Technologies (Mauritius) Limited	Wholly Owned Subsidiary of Parent Company	Sale of goods or services			Not Applicable			2.45	65.89	68.34							
17	AOL CIMPOSITES (JIANGSU) Co. LTD	AOL FZE	Parent Company	Loan			Not Applicable			0.49	(7.74)	(8.23)							
18	Aksh Composites Private Limited	AOL COMPOSITES (JIANGSU) CO., LTD.	Step Down Subsidiary of Parent Company	Purchase of goods or services			Not Applicable			0.00	28.69	28.69							
19	Aksh optifibre Limited	Aditya Katyal	Relative of Director	Remuneration			Not Applicable			3.30	(0.49)	(0.88)							
20	Aksh optifibre Limited	MKC Industries Pvt Ltd	Relative of Director is a Director	Purchase of goods or services			Not Applicable			0.00	0.00	0.00							
21	Aksh optifibre Limited	MKC Industries Pvt Ltd	Relative of Director is a Director	Sale of goods or services			Not Applicable			18.52	0.00	(3.06)							
22	AOL FZE	AOL Tech FZE	Fellow Subsidiary	Advance			Not Applicable			13.14	443.03	456.17							
Total value of transaction during the reporting period										73.94									

Objects for which funds have been raised and where there has been a deviation, in the following table:							
Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
No records available							



Format for Disclosing Outstanding Default on Loans and Debt Securities

Amount in (Lakhs)			
Sr.	Particulars	Amount	Remarks
1.	Loans / revolving facilities like cash credit from banks / financial institutions		
A	Total amount outstanding as on date	7,955.15	
B	Of the total amount outstanding, amount of default as on date	6,823.03	
2.	Unlisted debt securities i.e. NCDs and NCRPS		
A	Total amount outstanding as on date	0.00	
B	Of the total amount outstanding, amount of default as on date	0.00	
3.	Total financial indebtedness of the listed entity including short - term and long - term debt		
		7,955.15	

# **Integrated Filing (Finance) Ind AS**

## **AKSH OPTIFIBRE LIMITED**

### **General Information**

Scrip code*	532351
NSE Symbol*	AKSHOPTFBR
MSEI Symbol*	NOTLISTED
ISIN*	INE523B01011
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	07-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	29-10-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second 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 of board meeting	07-11-2025
Start time of board meeting	13:30:00
End date of board meeting	07-11-2025
End time of board meeting	16:15:00

Whether cash flow statement is applicable on company	true
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

## Financial Results - Ind-AS

Amount in (Lakhs)

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		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	<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>		
1	<b>Income</b>		
	Revenue from operations	3,118.98	5,813.54
	Other income	36.45	68.71
	<b>Total income</b>	3,155.43	5,882.25
2	<b>Expenses</b>		
(a)	Cost of materials consumed	1,804.34	3,581.26
(b)	Purchases of stock-in-trade	73.95	100.56
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	158.26	212.52
(d)	Employee benefit expense	446.92	924.59
(e)	Finance costs	287.39	589.92
(f)	Depreciation, depletion and amortisation expense	281.09	582.22
(g)	<b>Other Expenses</b>		
1	Other Expenses	474.32	926.62
	<b>Total other expenses</b>	474.32	926.62
	<b>Total expenses</b>	3,526.27	6,917.69
3	<b>Total profit before exceptional items and tax</b>	(370.84)	(1,035.44)
4	Exceptional items	28.28	(74.25)

5	<b>Total profit before tax</b>	(342.56)	(1,109.69)
6	<b>Tax expense</b>		
7	Current tax	0.00	0.00
8	Deferred tax	(37.37)	(158.67)
9	<b>Total tax expenses</b>	(37.37)	(158.67)
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	<b>Net Profit Loss for the period from continuing operations</b>	(305.19)	(951.02)
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	<b>Net profit (loss) from discontinued operation after tax</b>	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	<b>Total profit (loss) for period</b>	(305.19)	(951.02)
17	Other comprehensive income net of taxes	(457.73)	(363.55)
18	<b>Total Comprehensive Income for the period</b>	(762.92)	(1,314.57)
19	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent	0.00	0.00
	Total profit or loss, attributable to non-controlling interests	0.00	0.00
20	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	0.00	0.00
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.00	0.00
21	<b>Details of equity share capital</b>		
	Paid-up equity share capital	8,134.90	8,134.90
	Face value of equity share capital	5.00	5.00
22	Reserves excluding revaluation reserve		
23	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	(0.19)	(0.58)
	Diluted earnings (loss) per share from continuing operations	(0.19)	(0.58)
ii	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00

iii	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	(0.19)	(0.58)
	Diluted earnings (loss) per share from continuing and discontinued operations	(0.19)	(0.58)
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results	<a href="#">Textual Information(1)</a>	

## Text Block

<p><a href="#">Textual Information(1)</a></p>	<p>' 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 November 07, 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 The Holding Company has not accounted for interest aggregating to Rs. 2,017.05 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 September 30, 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. 2,857.24 lakhs, the total assets would have increased by Rs. 1,347.84 lakhs, and the loss for the quarter and half year ended would have increased by Rs. 48.90 Lakhs (net of tax impact) and Rs 18.25 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 the 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 quarter received a notice from HDFC Bank</p>
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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 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 Segment wise Revenue, Results and Capital Employed along with the company results

Amount in (Lakhs)

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		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	Manufacturing	1,751.17	3,468.46
2	Services	1,367.81	2,345.08
	<b>Total Segment Revenue</b>	3,118.98	5,813.54
	<b>Less: Inter segment revenue</b>	0.00	0.00
	<b>Revenue from operations</b>	3,118.98	5,813.54
2	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Manufacturing	(160.23)	(417.00)
2	Services	141.55	96.28
	<b>Total Profit before tax</b>	(18.68)	(320.72)
	<b>i. Finance cost</b>	287.39	589.92
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	36.49	199.05
	<b>Profit before tax</b>	(342.56)	(1,109.69)
3	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	Manufacturing	22,150.46	22,150.46
2	Services	5,441.77	5,441.77

	<b>Total Segment Assets</b>	27,592.23	27,592.23
	<b>Un-allocable Assets</b>	615.94	615.94
	<b>Net Segment Assets</b>	28,208.17	28,208.17
4	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Manufacturing	25,266.06	25,266.06
2	Services	3,039.82	3,039.82
	<b>Total Segment Liabilities</b>	28,305.88	28,305.88
	<b>Un-allocable Liabilities</b>	56.31	56.31
	<b>Net Segment Liabilities</b>	28,362.19	28,362.19
	Disclosure of notes on segments		

## Other Comprehensive Income

Amount in (Lakhs)

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		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
<b>Other comprehensive income [Abstract]</b>			
<b>1 Amount of items that will not be reclassified to profit and loss</b>			
Total Amount of items that will not be reclassified to profit and loss			
<b>2</b>	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
<b>3 Amount of items that will be reclassified to profit and loss</b>			
<b>1</b>	Items that will be reclassified to profit or loss	(457.73)	(363.55)
	Total Amount of items that will be reclassified to profit and loss	(457.73)	(363.55)
<b>4</b>	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
<b>5</b>	Total Other comprehensive income	(457.73)	(363.55)

## Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
<b>Assets</b>		
1	<b>Non-current assets</b>	
	Property, plant and equipment	10,605.22
	Capital work-in-progress	22.87
	Investment property	0.00
	Goodwill	0.00
	Other intangible assets	17.98
	Intangible assets under development	0.00
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
	<b>Non-current financial assets</b>	
	Non-current investments	0.00
	Trade receivables, non-current	0.00
	Loans, non-current	0.00
	Other non-current financial assets	559.78
	<b>Total non-current financial assets</b>	559.78
	Deferred tax assets (net)	340.03
	Other non-current assets	20.42
	<b>Total non-current assets</b>	11,566.30
2	<b>Current assets</b>	
	Inventories	1,529.84
	<b>Current financial asset</b>	
	Current investments	0.00

	Trade receivables, current	2,395.22
	Cash and cash equivalents	255.37
	Bank balance other than cash and cash equivalents	1,800.76
	Loans, current	0.00
	Other current financial assets	286.43
	<b>Total current financial assets</b>	<b>4,737.78</b>
	Current tax assets (net)	105.99
	Other current assets	481.92
	<b>Total current assets</b>	<b>6,855.53</b>
3	Non-current assets classified as held for sale	9,786.34
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	<b>Total assets</b>	<b>28,208.17</b>
	<b>Equity and liabilities</b>	
1	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	8,134.90
	Other equity	(8,288.92)
	<b>Total equity attributable to owners of parent</b>	<b>(154.02)</b>
	Non controlling interest	0.00
	<b>Total equity</b>	<b>(154.02)</b>
2	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	0.00
	<b>Trade payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	<b>Total Trade payable</b>	<b>0.00</b>
	Other non-current financial liabilities	0.00
	<b>Total non-current financial liabilities</b>	<b>0.00</b>
	Provisions, non-current	416.97
	Deferred tax liabilities (net)	0.00
	Deferred government grants, Non-current	0.00

	Other non-current liabilities	1,692.70
	<b>Total non-current liabilities</b>	2,109.67
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	8,148.70
	<b>Trade payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	244.16
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	4,504.92
	<b>Total Trade payable</b>	4,749.08
	Other current financial liabilities	4,509.27
	<b>Total current financial liabilities</b>	17,407.05
	Other current liabilities	991.13
	Provisions, current	10.13
	Current tax liabilities (Net)	0.00
	Deferred government grants, Current	0.00
	<b>Total current liabilities</b>	18,408.31
3	Liabilities directly associated with assets in disposal group classified as held for sale	7,844.21
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	<b>Total liabilities</b>	28,362.19
	<b>Total equity and liabilities</b>	28,208.17
	Disclosure of notes on assets and liabilities	

## Cash flow statement indirect

Amount in (Lakhs)

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
<b>Part I</b>	<b>Blue color marked fields are non-mandatory.</b>	
<b>1</b>	<b>Statement of cash flows</b>	
	<b>Cash flows from used in operating activities</b>	
	Profit before tax	(1,109.69)
<b>2</b>	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	589.92
	Adjustments for decrease (increase) in inventories	73.42
	Adjustments for decrease (increase) in trade receivables, current	(259.82)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	91.10
	Adjustments for decrease (increase) in other non-current assets	(3.18)
	Adjustments for other financial assets, non-current	(44.03)
	Adjustments for other financial assets, current	(20.22)
	Adjustments for other bank balances	22.38
	Adjustments for increase (decrease) in trade payables, current	478.90
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	100.02
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	582.22
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	(9.22)

	Adjustments for provisions, non-current	47.43
	Adjustments for other financial liabilities, current	43.42
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	0.00
	Adjustments for dividend income	0.00
	Adjustments for interest income	68.71
	Adjustments for share-based payments	0.00
	Adjustments for fair value losses (gains)	0.00
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	(3.23)
	Other adjustments to reconcile profit (loss)	(363.55)
	Other adjustments for non-cash items	(10.08)
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	<b>Total adjustments for reconcile profit (loss)</b>	1,246.77
	<b>Net cash flows from (used in) operations</b>	137.08
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	62.70
	Other inflows (outflows) of cash	0.00
	<b>Net cash flows from (used in) operating activities</b>	74.38
<b>3</b>	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	5.30



	Purchase of property, plant and equipment	166.96
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	20.09
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	<b>Net cash flows from (used in) investing activities</b>	<b>(141.57)</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00

	Proceeds from borrowings	791.55
	Repayments of borrowings	0.00
	Payments of lease liabilities	16.46
	Dividends paid	0.00
	Interest paid	603.76
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	<b>Net cash flows from (used in) financing activities</b>	<b>171.33</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>104.14</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>104.14</b>
	<b>Cash and cash equivalents cash flow statement at beginning of period</b>	<b>151.23</b>
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>255.37</b>

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							