



**A.MISHRA & ASSOCIATES
CHARTERED ACCOUNTANTS**

Opinion

We have audited the accompanying statement of half yearly and annual standalone financial results of Optivalue Tek Consulting Limited (the "Company") for the half year ended March 31, 2026 and for the year ended March 31, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income/(loss) and other financial information of the Company for the half year ended March 31, 2026 and for the year ended March 31, 2026.

Key Audit Matters

1. The Company has recognized revenue aggregating to Rs. 14.02 Crores during the year on a provisional basis in respect of unbilled customers. This amount includes revenue of Rs. 2.30 Crores pertaining to services stated to have been rendered in a previous financial year, which remained unbilled for a period exceeding one year as at the balance sheet date. The Company has continued to classify the said amount as a current asset based on management's assessment that the invoices are expected to be raised within the next twelve months. In the absence of sufficient appropriate audit evidence supporting the timing of revenue recognition and recoverability/classification of such balances, we are unable to determine whether any adjustments are required to revenue recognized, trade receivables / contract assets and current assets.
2. Balances aggregating to Rs. 59.87 Crores appearing under Note No. 4 are subject to confirmation and reconciliation with the respective parties. Pending receipt of confirmations and completion of reconciliation procedures, we were unable to obtain sufficient appropriate audit evidence regarding the existence, accuracy and recoverability of these balances. Consequently, we are unable to determine

whether any adjustments may be necessary to the carrying value of such balances in the financial statements. Management, however, believes that these amounts are fully recoverable.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income/(loss) of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of

the Statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

Other Matters

- A. The Statement includes the results for the half year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited figures up to first half of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.
- B. The Statement includes the results for the half year ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the end of first half of the previous financial year, which have not been subjected to a limited review and are approved by the Company's Board of Directors.

Place: New Delhi
Date: 28 May 2026

For A. Mishra & Associates
Chartered Accountants
FRN:023686N

Alok Mishra
Alok Mishra
Partner
Mem. No.: 408580
UDIN: 26408580FN



M/S OPTIVALUE TEK CONSULTING LTD
(FORMERLY KNOWN AS OPTIVALUE TEK CONSULTING PRIVATE LIMITED)
CIN: L72200DL2011PLC221539

Statement of Profit & Loss Account for the Half Year and Year Ended March 31, 2026

Sr. No.	Particulars	(Amount in Rs. Lakhs)				
		Half Year Ended			Year Ended	
		31st March, 2026	As at 30 Sep, 2025	As at 31st March, 2025	31st March 2026	31st March 2025
	Audited	Un-Audited	Audited	Audited	Audited	
1	Revenue from Operations					
2	Other Income	6,025.15	3,048.72	3,344.73	9,073.88	5,607.85
3	Total Income (1+2)	136.57	12.08	10.25	148.66	39.52
4	EXPENSES :	6,161.73	3,060.80	3,354.97	9,222.53	5,647.37
a.	Cost of Materials Consumed	33.50	-	451.49	33.50	451.49
b.	Sub-Contracting Cost	4,620.86	1,328.41	1,375.30	5,949.27	2,186.67
c.	Employee Benefits Expense	488.04	588.90	621.28	1,076.94	1,197.83
d.	Finance Costs	78.82	30.87	7.43	109.69	10.20
e.	Depreciation and Amortisation Expense	37.38	17.15	22.32	54.53	42.57
f.	Other Expenses	109.39	116.27	89.89	225.66	134.19
	Total Expenses	5,367.99	2,081.60	2,567.71	7,449.60	4,022.95
5	Profit Before Exceptional Items and Tax (3-4)	793.73	979.20	787.28	1,772.94	1,624.42
6	Exceptional Items			5.48		5.48
7	Profit/ (Loss) Before Tax (5-6)	793.73	979.20	781.80	1,772.94	1,618.94
8	Tax Expense/(Benefits):					
i.	Tax Expense for Previous Years	17.45			17.45	
ii.	Tax Expense for Current Year	151.83	257.75	225.57	409.58	426.65
iii.	Deferred Tax	29.20	1.15	21.16	30.35	21.61
	Total Tax Expense (i+ii)	140.09	256.60	204.41	396.69	405.04
9	Profit/(Loss) from continuing operations (7-8)	653.65	722.60	577.39	1,376.25	1,213.90
10	Profit/(Loss) from discontinuing operations					
11	Tax Expenses from discontinuing operations					
12	Profit/(Loss) from discontinuing operations (10-11)					
13	Profit/(Loss) for the period (9+12)	653.65	722.60	577.39	1,376.25	1,213.90
14	Other Comprehensive Income :					
A.)	(i) Items that will not be reclassified to Profit and Loss					
	(ii) Income tax relating to items that will not be reclassified to profit or loss	11.31	8.96	6.28	20.27	6.28
B.)	(i) Items that will be reclassified to profit and loss account					
	(ii) Income tax relating to items that will be reclassified to profit or loss	(2.85)	(2.26)	(1.58)	(5.10)	(1.58)
15	Total Comprehensive Income for the period (13+14)	662.11	729.31	582.09	1,391.42	1,218.60
16	Paid-up equity share capital -in Rs (Face Value of Rs.10/- per share)	2,34,11,400	2,34,11,400	1,72,41,800	2,34,11,400	1,72,41,800
17	Earnings per Equity Share of Rs. 10 each					
	Basic	2.79	4.03	3.35	6.66	7.04
	Diluted	2.79	4.03	3.35	6.66	7.04

For & on behalf of the Board of Directors
of Optivalue Tek Consulting Limited

Ragini Jha
Ragini Jha
Whole time
Director
DIN No:-
05260531



Ashish Kumar
Ashish Kumar
Managing
Director
DIN No:-
03511258



Place: New Delhi

Date: 28-05-2026

ADDITIONAL INFORMATION

- (i) The above standalone audited financial results of Optivalue Tek Consulting Limited (the "Company") for the Half Year Ended and year ended March 31, 2026, is drawn in accordance with the Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, which was reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 28, 2026 and were subjected to audit by the statutory auditors of the Company.
- (ii) During the year ended 31st March 2026, pursuant to initial public offering (IPO) of 61,69,600 equity share, fresh issue of 61,69,600 equity of Rs 10 each were allotted at the price Rs 84/- per equity share (Face Value of Rs. 10 Each Equity Shares) and Rs,51,82,46,400 has been received on 30th Septemebr 2025. The company's equity share were listed on National Stock Exchange of India Limited (NSE) on September 10, 2025.
- (iii) the Company has applied the funds raised through the IPO for the purposes for which such funds were raised. The unutilised amount of Rs. 19.09 Crores as at 31 March 2026 has been kept in fixed deposits and bank balances pending utilisation in accordance with the objects of the issue. Utilisation of funds includes advances given to parites.
- (iv) During the year ended on 31st March 2026, the Company has spent an amount of Rs. 673.24 Lakhs towards development of Software from its own resource. Pending compltion of development of software, the amount has been shwn as capital work in progress.
- (v) Company has Short Term borrowings from banks in the form of Over Draft Facility on the basis of security of current assets.
- (vi) Company has not been declared as wilful defaulter by any bank or financial Institution or other lender.
- (vii) Company has not done any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956,
- (viii) Company does not have any charges or satisfaction yet to be registered with ROC beyond the statutory period.
- (ix) The Company has given advance to related parties during the financial year which is in contravention of the provisions of Companieac Act
- (ix) Section 135 of Companies Act, 2013 relating to CSR Policy is applicable to the Company and an amount of Rs. 20 Lakhs have been spent by the company during the finniacal year towards CSR expenses
- (x) Revenue from Operations includes an amount of Rs. 1407.17 Lakhs against which service has been provided during FY 2024-25 but invoice has not been raised (Customer Due but not Billed)
- (xi) Balances of parties appearing in Sundry Receivables and Sundry Creditors and amount appearing under Current Assets and Current Liabilities are subject to reconciliation / confirmation. However, in the opinion of the Board of Directors, Current Assets, Loans and Advances have realizable value in the ordinary course of business at least equal to the amount at which they are stated and all known liabilities are provided for.

For & on behalf of the Board of Directors of Optivalue Tek Consulting Limited



Ragini Jha
Whole time Director
DIN No:-05260531





Ashish Kumar
Managing Director
DIN No:- 03511258



Place :- New Delhi
Date :-28-05-2026

M/S OPTIVALUE TEK CONSULTING LTD
(FORMERLY KNOWN AS OPTIVALUE TEK CONSULTING PRIVATE LIMITED)
CIN: L72200DL2011PLC221539

Statement of Standalone Financial Results For the Half Year and Year Ended 31st March 2026

Statement of Assets & Liabilities

Particulars	As at 31st March, 2026	As at 31st March, 2025
I. ASSETS		
1) Non-Current Assets		
a) Property, Plant and Equipment	592.17	472.61
b) Right to Use	64.65	-
c) Other Intangible Assets	1,129.25	-
d) Other Intangible Assets-Under Development	673.24	-
e) Financial Assets		
(i) Investments	2,116.00	109.80
(ii) Trade receivables	-	-
(iii) Loans	-	-
(iv) Other Financial Assets	-	-
f) Deferred Tax Asset(Net)	54.69	24.35
Total Non-Current Assets	4,630.00	606.76
2) Current Assets		
a) Financial Assets		
(i) Trade Receivables	5,987.95	1,715.64
(ii) Inventory	10.07	-
(iii) Cash and Cash Equivalents	6.69	7.88
(iv) Bank Balances other than Cash and Cash Equivalents	153.20	449.99
(v) Loans and Advances	1,444.91	76.24
b) Other Current Assets	1,974.05	1,866.12
Total Current Assets	9,576.88	4,115.87
Total Assets	14,206.88	4,722.63
II. EQUITY AND LIABILITIES		
1) Equity		
a) Equity Share Capital	2,341.14	1,724.18
b) Other Equity	6,854.49	1,462.73
Total Equity	9,195.63	3,186.91
LIABILITIES		
2) Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	158.36	54.25
(ii) Provisions for Employee Benefit	59.78	59.08
(iii) Lease Liability	50.11	-
b) Deferred Tax Liabilities(Net)		
Total Non-current Liabilities	268.25	113.33
3) Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	691.23	498.47
(ii) Trade Payables	-	-
(iii) Lease Liability	14.54	-
Total outstanding dues of Micro & Small Enterprises		
Total outstanding dues of creditors other than Micro & Small Enterprises	3,415.12	225.95
(iii) Other financial liabilities		
b) Other Current Liabilities	168.42	47.40
c) Provisions	43.69	30.71
d) Current Tax Liabilities (Net)	410.01	619.85
Total current Liabilities	4,743.01	1,422.38
Total Equity and Liabilities	14,206.88	4,722.63

Place: New Delhi
Date: 28-05-2026

For & on behalf of the Board of
Optvalue Tek Consulting Ltd.



Ragini Jha
Director
05260531

Ashish Kumar
Director
03511258



M/S OPTIVALUE TEK CONSULTING LTD
(FORMERLY KNOWN AS OPTIVALUE TEK COSULTING PRIVATE LIMITED)
CIN: L72200DL2011PLC221539

Statement of Cash Flows for the period ended March 31, 2026 & March 31, 2025

(Amount in Rs. Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
A. Cash Flow from Operating Activities	1,772.94	1,618.94
Net Profit/(Loss) before Tax		
Adjustment for :		
Depreciation & Amortisation Expense	54.53	42.57
Provision for Employee Benefit	22.98	-
Sundry Balance Written off	(9.87)	-
Interest Income	(138.79)	(39.52)
Interest Expense	109.69	10.20
Operating Profit before working Capital Changes :	1,811.49	1,632.19
Movements in Working Capital :		
(Increase)/decrease in Other current Assets	(107.93)	(1,159.49)
(Increase)/decrease in Inventory	(10.07)	-
(Increase)/decrease in short term loans and advances	(1,368.67)	(76.24)
(Increase)/decrease in Trade Receivables	(4,262.45)	(665.33)
Increase/(decrease) in Other current Liabilities	179.18	(141.72)
Increase/(decrease) in Trade payables	3,189.17	114.61
Cash generated from Operations :	(569.29)	(295.98)
Direct Taxes Paid	619.42	104.14
Net Cash flow from/(used in) Operating Activities [A]	(1,188.71)	(400.12)
B. Cash Flow from Investing Activities		
(Purchase)/Sale of property, plant and equipment including CWIP	(2,041.83)	(12.42)
(Increase)/decrease in Long term Loans & Advances	0.60	-
Movement in Investments	(2,006.20)	(94.46)
Interest Received	138.79	39.52
Net Cash flow from/(used in) Investing Activities [B]	(3,908.64)	(67.36)
C. Cash Flow from Financing Activities		
Proceeds from/ (repayment of) Long term borrowings	104.11	(125.46)
Increase/(decrease) in short term borrowings	192.76	231.56
Proceeds from Fresh Issue of Share Capital	4,612.21	206.84
Interest Paid	(109.69)	(10.20)
Net Cash flow from/(used) in Financing Activities [C]	4,799.38	302.74
Net Increase/Decrease in Cash & Cash Equivalents [A+B+C]	(297.97)	(164.73)
Cash & Cash equivalents at the beginning of the year	457.86	622.59
Cash & Cash equivalents at the end of the year	159.89	457.86
Components of Cash and Cash Equivalents	159.89	457.86

**For & on behalf of the Board of Directors
of Optivalue Tek Consulting Limited**

Ragini Jha



Ragini Jha

Whole time Director
DIN No:-05260531



Ashish Kumar

Ashish Kumar

Managing Director
DIN No:- 03511258

Place: New Delhi
Date:28-05-2026