

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
Indicate Company website link for updated RPT policy of the Company	https://akshoptifibre.com/pdf/Related%20Party%20Transactions.pdf
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

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

Amount in (Lakhs)

													Additional information on transaction related to the listed entity	
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 loss incurred to the listed entity as a result of the transaction	
	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.)	in
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		

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	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.)	
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				