

## **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                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 01-04-2024                                                       |                         |
| Date of end of financial year                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 31-03-2025                                                       |                         |
| Date of board meeting when results were approved                                                                                                                                                                                                                                                                                                                                                                                                                                       | 22-05-2025                                                       |                         |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange                                                                                                                                                                                                                                                                                                                                                                           | 15-05-2025                                                       |                         |
| Description of presentation currency                                                                                                                                                                                                                                                                                                                                                                                                                                                   | INR                                                              |                         |
| Level of rounding                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Lakhs                                                            |                         |
| Reporting Type                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Quarterly                                                        |                         |
| Reporting Quarter                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Fourth quarter                                                   |                         |
| Nature of report standalone or consolidated                                                                                                                                                                                                                                                                                                                                                                                                                                            | Standalone                                                       |                         |
| Whether results are audited or unaudited for the quarter ended                                                                                                                                                                                                                                                                                                                                                                                                                         | Audited                                                          |                         |
| Whether results are audited or unaudited for the Year to date for current period ended/year ended                                                                                                                                                                                                                                                                                                                                                                                      | Audited                                                          |                         |
| Segment Reporting                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Multi segment                                                    |                         |
| Description of single segment                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                  |                         |
| Start date of board meeting                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 22-05-2025                                                       |                         |
| Start time of board meeting                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 14:30:00                                                         |                         |
| End date of board meeting                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 22-05-2025                                                       |                         |
| End time of board meeting                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 19:30:00                                                         |                         |
| 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                                                                                                                                                                                                                                                                                                                                                                                                        | Statement on impact of audit qualification                       |                         |
| 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?                                                                                                                                                                                                                                                                                                                                                                                       | false                                                            | Textual Information (1) |

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

Amount in (Lakhs)

|         |                                                                                |                                       |                                                                           |                                   |                                            |                                                                           |                                                 |                                                                        |                                                                     |                                                  |                                                                       |                 | Addition to the list of transactions   |
|---------|--------------------------------------------------------------------------------|---------------------------------------|---------------------------------------------------------------------------|-----------------------------------|--------------------------------------------|---------------------------------------------------------------------------|-------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------------|--------------------------------------------------|-----------------------------------------------------------------------|-----------------|----------------------------------------|
| 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 amount incurred to the company |
|         | Name                                                                           | Name                                  | Relationship of the counterparty with the listed entity or its subsidiary |                                   |                                            |                                                                           |                                                 |                                                                        |                                                                     |                                                  | Opening balance                                                       | Closing balance |                                        |
| 1       | Aksh Optifibre Ltd                                                             | Dr. Kailash S Choudhari               | Director and Promoter                                                     | Any other transaction             | Sitting Fees                               |                                                                           | Not Applicable                                  |                                                                        |                                                                     | 1.00                                             | (0.39)                                                                | 0.00            |                                        |
| 2       | Aksh Optifibre Ltd                                                             | Satyendra Gupta                       | Director                                                                  | Any other transaction             | Sitting Fees                               |                                                                           | Not Applicable                                  |                                                                        |                                                                     | 1.75                                             | (0.67)                                                                | 0.00            |                                        |
| 3       | Aksh Optifibre Ltd                                                             | Sanjay Katyal                         | Director                                                                  | Any other transaction             | Sitting Fees                               |                                                                           | Not Applicable                                  |                                                                        |                                                                     | 1.75                                             | (0.67)                                                                | 0.00            |                                        |
| 4       | Aksh Optifibre Ltd                                                             | Anuja Bansal                          | Director                                                                  | Any other transaction             | Sitting Fees                               |                                                                           | Not Applicable                                  |                                                                        |                                                                     | 1.25                                             | (0.45)                                                                | 0.00            |                                        |
| 5       | Aksh Optifibre Ltd                                                             | Harvinder Singh                       | Director                                                                  | Any other transaction             | Sitting Fees                               |                                                                           | Not Applicable                                  |                                                                        |                                                                     | 2.00                                             | (0.67)                                                                | 0.00            |                                        |
| 6       | Aksh Optifibre Ltd                                                             | Sunil Puri                            | Director                                                                  | Any other transaction             | Sitting Fees                               |                                                                           | Not Applicable                                  |                                                                        |                                                                     | 1.75                                             | 0.00                                                                  | 0.00            |                                        |
| 7       | Aksh Optifibre Ltd                                                             | Rikhab Chand Mogha                    | Key Managerial Personnel                                                  | Remuneration                      |                                            |                                                                           | Approved by Nomination & Remuneration Committee |                                                                        |                                                                     | 0.00                                             | 0.00                                                                  | 0.00            |                                        |
| 8       | Aksh Optifibre Ltd                                                             | Gaurav Mehta                          | Key Managerial Personnel                                                  | Remuneration                      |                                            |                                                                           | Approved by Nomination & Remuneration Committee |                                                                        |                                                                     | 46.50                                            | (9.46)                                                                | (4.75)          |                                        |
| 9       | Aksh Optifibre Ltd                                                             | Nikhil Jain                           | Key Managerial Personnel                                                  | Remuneration                      |                                            |                                                                           | Approved by Nomination & Remuneration Committee |                                                                        |                                                                     | 35.00                                            | (6.54)                                                                | (4.60)          |                                        |
| 10      | Aksh Optifibre Ltd                                                             | Anubhav Raizada                       | Key Managerial Personnel                                                  | Remuneration                      |                                            |                                                                           | Approved by Nomination & Remuneration Committee |                                                                        |                                                                     | 0.00                                             | 0.00                                                                  | 0.00            |                                        |
| 11      | Aksh Optifibre Ltd                                                             | Savita Pandey                         | Director of Subsidiary (ACPL)                                             | Remuneration                      |                                            |                                                                           | Not Applicable                                  |                                                                        |                                                                     | 4.86                                             | (0.64)                                                                | (0.68)          |                                        |
| 12      | Aksh Optifibre Ltd                                                             | Rahul Mogha                           | Director of Subsidiary (ACPL)                                             | Remuneration                      |                                            |                                                                           | Not Applicable                                  |                                                                        |                                                                     | 6.03                                             | (1.97)                                                                | (0.88)          |                                        |
| 13      | Aksh Optifibre Ltd                                                             | Satyendra Gupta                       | Director                                                                  | Any other transaction             | Professional Fees                          | 90.00                                                                     | Approved by Audit Committee in its Meeting      |                                                                        |                                                                     | 27.50                                            | (9.90)                                                                | 0.00            |                                        |
| 14      | Aksh Optifibre Ltd                                                             | Aol Fze                               | Wholly Owned Subsidiary                                                   | Purchase of goods or services     |                                            |                                                                           | Not Applicable                                  |                                                                        |                                                                     | 0.00                                             | (112.83)                                                              | (112.83)        |                                        |
| 15      | Aksh Optifibre Ltd                                                             | Aol Fze                               | Wholly Owned Subsidiary                                                   | Sale of goods or services         |                                            |                                                                           | Not Applicable                                  |                                                                        |                                                                     | 0.00                                             | 3,968.97                                                              | 3,968.97        |                                        |
| 16      | Aksh Optifibre Ltd                                                             | Aol Fze                               | Wholly Owned Subsidiary                                                   | Advance                           |                                            |                                                                           | Not Applicable                                  |                                                                        |                                                                     | 0.00                                             | 2,996.81                                                              | 2,996.81        |                                        |
| 17      | Aksh Optifibre Ltd                                                             | AOL Tech FZE                          | Wholly Owned Subsidiary                                                   | Advance                           |                                            |                                                                           | Not Applicable                                  |                                                                        |                                                                     | 0.00                                             | 147.80                                                                | 147.80          |                                        |
| 18      | Aksh Optifibre Ltd                                                             | Aksh Technologies (Mauritius) Limited | Wholly Owned Subsidiary                                                   | Sale of goods or services         |                                            |                                                                           | Not Applicable                                  |                                                                        |                                                                     | 0.00                                             | 220.17                                                                | 224.96          |                                        |
| 19      | Aksh Optifibre Ltd                                                             | Aksh Technologies (Mauritius) Limited | Wholly Owned Subsidiary                                                   | Advance                           |                                            |                                                                           | Not Applicable                                  |                                                                        |                                                                     | 0.00                                             | 4.98                                                                  | 5.09            |                                        |

|            |                                                                                                  |                                                |                                                                                             |                                         |                                                        |                                                                                                   |                                                          |                                                                                          |                                                                                          |                                                              |                                                                                   |                    | Additio<br>transactio<br>the liste                                           |
|------------|--------------------------------------------------------------------------------------------------|------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------------------------------|--------------------------------------------------------|---------------------------------------------------------------------------------------------------|----------------------------------------------------------|------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|--------------------------------------------------------------|-----------------------------------------------------------------------------------|--------------------|------------------------------------------------------------------------------|
| Sr.<br>No. | Details of the<br>party (listed<br>entity<br>/subsidiary)<br>entering into<br>the<br>transaction | Details of the counterparty                    |                                                                                             | Type of<br>related party<br>transaction | Details of<br>other<br>related<br>party<br>transaction | Value of<br>the related<br>party<br>transaction<br>as<br>approved<br>by the<br>audit<br>committee | Remarks on<br>approval by<br>audit<br>committee          | Value of<br>the related<br>party<br>transaction<br>ratified by<br>the audit<br>committee | Date of<br>Audit<br>Committee<br>Meeting<br>where the<br>ratification<br>was<br>approved | Value of<br>transaction<br>during the<br>reporting<br>period | In case monies<br>are due to either<br>party as a result<br>of the<br>transaction |                    | In case ar<br>incurred t<br>corpora                                          |
|            | Name                                                                                             | Name                                           | Relationship<br>of the<br>counterparty<br>with the<br>listed entity<br>or its<br>subsidiary |                                         |                                                        |                                                                                                   |                                                          |                                                                                          |                                                                                          |                                                              | Opening<br>balance                                                                | Closing<br>balance | Nature of<br>indebtedne:<br>(loan/<br>issuance c<br>debt/ any<br>other etc.) |
| 20         | Aksh Optifibre<br>Ltd                                                                            | Aksh<br>Composites<br>Private Limited          | Wholly<br>Owned<br>Subsidiary                                                               | Advance                                 |                                                        |                                                                                                   | Not<br>Applicable                                        |                                                                                          |                                                                                          | 0.00                                                         | 0.00                                                                              | 0.00               |                                                                              |
| 21         | Aksh Optifibre<br>Ltd                                                                            | Aksh<br>Composites<br>Private Limited          | Wholly<br>Owned<br>Subsidiary                                                               | Sale of goods<br>or services            |                                                        |                                                                                                   | Not<br>Applicable                                        |                                                                                          |                                                                                          | 0.01                                                         | 0.00                                                                              | (0.01)             |                                                                              |
| 22         | Aksh Optifibre<br>Ltd                                                                            | Anish                                          | Director of<br>Subsidiary<br>(ACPL)                                                         | Remuneration                            |                                                        |                                                                                                   | Not<br>Applicable                                        |                                                                                          |                                                                                          | 1.92                                                         | (0.50)                                                                            | (0.25)             |                                                                              |
| 23         | Aksh Optifibre<br>Ltd                                                                            | Aksh<br>Composites<br>Private Limited          | Wholly<br>Owned<br>Subsidiary                                                               | Interest<br>received                    |                                                        |                                                                                                   | Not<br>Applicable                                        |                                                                                          |                                                                                          | 0.00                                                         | 0.00                                                                              | 0.00               |                                                                              |
| 24         | AOL FZE                                                                                          | Dr. Kailash S<br>Choudhari                     | Director                                                                                    | Loan                                    |                                                        |                                                                                                   | Not<br>Applicable                                        |                                                                                          |                                                                                          | 0.00                                                         | (243.49)                                                                          | (248.78)           |                                                                              |
| 25         | AOL FZE                                                                                          | Dr. Kailash S<br>Choudhari                     | Director                                                                                    | Remuneration                            |                                                        |                                                                                                   | Not<br>Applicable                                        |                                                                                          |                                                                                          | 0.00                                                         | (353.54)                                                                          | (361.22)           |                                                                              |
| 26         | AOL FZE                                                                                          | AOL<br>COMPOSITES<br>(JIANGSU)<br>CO., LTD.    | Wholly<br>Owned<br>Subsidiary of<br>Parent<br>Company                                       | Purchase of<br>goods or<br>services     |                                                        |                                                                                                   | Not<br>Applicable                                        |                                                                                          |                                                                                          | 0.00                                                         | 26.78                                                                             | 27.36              |                                                                              |
| 27         | AOL FZE                                                                                          | Aksh<br>Composites<br>Private Limited          | Wholly<br>Owned<br>Subsidiary of<br>Parent<br>Company                                       | Purchase of<br>goods or<br>services     |                                                        |                                                                                                   | Not<br>Applicable                                        |                                                                                          |                                                                                          | 0.00                                                         | (54.93)                                                                           | (56.13)            |                                                                              |
| 28         | AOL FZE                                                                                          | Aksh<br>Composites<br>Private Limited          | Wholly<br>Owned<br>Subsidiary of<br>Parent<br>Company                                       | Sale of goods<br>or services            |                                                        |                                                                                                   | Not<br>Applicable                                        |                                                                                          |                                                                                          | 0.00                                                         | 18.98                                                                             | 19.39              |                                                                              |
| 29         | AOL FZE                                                                                          | Aksh<br>Technologies<br>(Mauritius)<br>Limited | Wholly<br>Owned<br>Subsidiary of<br>Parent<br>Company                                       | Sale of goods<br>or services            |                                                        |                                                                                                   | Not<br>Applicable                                        |                                                                                          |                                                                                          | 0.00                                                         | 64.49                                                                             | 65.89              |                                                                              |
| 30         | AOL<br>COMPOSITES<br>(JIANGSU)<br>CO., LTD.                                                      | AOL FZE                                        | Parent<br>Company                                                                           | Loan                                    |                                                        |                                                                                                   | Not<br>Applicable                                        |                                                                                          |                                                                                          | 0.00                                                         | (7.89)                                                                            | (7.74)             |                                                                              |
| 31         | Aksh<br>Composites<br>Private Limited                                                            | AOL<br>COMPOSITES<br>(JIANGSU)<br>CO., LTD.    | Step Down<br>Subsidiary of<br>Parent<br>Company                                             | Purchase of<br>goods or<br>services     |                                                        |                                                                                                   | Not<br>Applicable                                        |                                                                                          |                                                                                          | 0.00                                                         | 28.69                                                                             | 28.69              |                                                                              |
| 32         | Aksh Optifibre<br>Ltd                                                                            | Prashant<br>Kumar<br>Agrawal                   | Director of<br>Subsidiary<br>(ACPL)                                                         | Remuneration                            |                                                        |                                                                                                   | Not<br>Applicable                                        |                                                                                          |                                                                                          | 2.34                                                         | (2.34)                                                                            | 0.00               |                                                                              |
| 33         | Aksh Optifibre<br>Ltd                                                                            | Mayank<br>Chadha                               | Key<br>Managerial<br>Personnel                                                              | Remuneration                            |                                                        |                                                                                                   | Approved by<br>Nomination &<br>Remuneration<br>Committee |                                                                                          |                                                                                          | 9.99                                                         | (1.22)                                                                            | (1.21)             |                                                                              |
| 34         | Aksh Optifibre<br>Ltd                                                                            | Aditya Katyal                                  | Relative of<br>Director                                                                     | Remuneration                            |                                                        |                                                                                                   | Not<br>Applicable                                        |                                                                                          |                                                                                          | 4.94                                                         | (0.75)                                                                            | (0.49)             |                                                                              |
| 35         | Aksh Optifibre<br>Ltd                                                                            | MKC<br>Industries Pvt<br>Ltd                   | Relative of<br>Director is a<br>Director                                                    | Purchase of<br>goods or<br>services     |                                                        |                                                                                                   | Not<br>Applicable                                        |                                                                                          |                                                                                          | 16.91                                                        | (5.40)                                                                            | 0.00               |                                                                              |
| 36         | Aksh Optifibre<br>Ltd                                                                            | Lokesh<br>Khandelwal                           | Key<br>Managerial<br>Personnel                                                              | Remuneration                            |                                                        |                                                                                                   | Approved by<br>Nomination &<br>Remuneration<br>Committee |                                                                                          |                                                                                          | 34.43                                                        | 0.00                                                                              | (10.58)            |                                                                              |
| 37         | Aksh Optifibre<br>Ltd                                                                            | MKC<br>Industries Pvt<br>Ltd                   | Relative of<br>Director is a<br>Director                                                    | Sale of goods<br>or services            |                                                        |                                                                                                   | Not<br>Applicable                                        |                                                                                          |                                                                                          | 13.32                                                        | 0.00                                                                              | 0.00               |                                                                              |

|                                                        |                                                                                |                             |                                                                           |                                   |                                            |                                                                           |                                        |                                                                        |                                                                     |                                                  |                                                                       |                 | Additio<br>transactio<br>the liste                            |
|--------------------------------------------------------|--------------------------------------------------------------------------------|-----------------------------|---------------------------------------------------------------------------|-----------------------------------|--------------------------------------------|---------------------------------------------------------------------------|----------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------------|--------------------------------------------------|-----------------------------------------------------------------------|-----------------|---------------------------------------------------------------|
| Sr.<br>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 ar incurred t corpora                                 |
|                                                        | Name                                                                           | Name                        | Relationship of the counterparty with the listed entity or its subsidiary |                                   |                                            |                                                                           |                                        |                                                                        |                                                                     |                                                  | Opening balance                                                       | Closing balance | Nature of indebtedne: (loan/ issuance c debt/ any other etc.) |
| 38                                                     | AOL FZE                                                                        | AOL Tech FZE                | Fellow Subsidiary                                                         | Advance                           |                                            |                                                                           | Not Applicable                         |                                                                        |                                                                     | 13.91                                            | 438.74                                                                | 443.03          |                                                               |
| Total value of transaction during the reporting period |                                                                                |                             |                                                                           |                                   |                                            |                                                                           |                                        |                                                                        |                                                                     | 227.16                                           |                                                                       |                 |                                                               |