

**UNAUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER ENDED 31ST DECEMBER, 2010
CONSOLIDATED**

Sl. No.	PARTICULARS	Quarter ended	Quarter ended	Period ended	Period ended	Rs.in lakhs
		31-Dec-2010 (Unaudited)	31-Dec-2009 (Unaudited)	31-Dec-2010 (Unaudited)	31-Dec-2009 (Unaudited)	except Shares & EPS Previous Accounting Year ended 31-Mar-2010 (Audited)
1. (a)	Net Sales/Revenue from operations	41,765.95	25,702.50	104,101.75	74,311.82	107,758.26
2.	Expenditure					
(a)	Increase/ Decrease in Work in progress & Finished Goods.	(589.77)	(692.12)	(3,559.88)	185.84	87.57
(b)	Manufacturing Expenses.	23,659.40	15,020.82	61,250.95	40,956.20	59,867.21
(c)	Employee Cost	3,424.15	1,318.04	6,464.13	3,817.76	4,970.75
(d)	Admin & Mktg Expenses	2,990.37	1,244.67	7,385.96	3,761.68	6,147.23
(e)	Depreciation	1,532.78	651.87	3,583.86	1,788.51	2,779.93
(f)	Total	31,016.93	17,543.28	75,125.02	50,509.99	73,852.69
3.	Profit from Operations before Other Income, Interest & Exceptional Items (1-2)	10,749.02	8,159.22	28,976.71	23,801.83	33,905.57
4.	Other Income	1,045.62	(606.86)	1,166.80	(532.45)	(758.50)
5.	Profit before Interest & Exceptional Items (3+4)	11,794.64	7,552.36	30,143.51	23,269.38	33,147.07
6.	Interest	884.46	721.00	2,020.17	3,110.82	3,821.08
7.	Profit after Interest but before Exceptional Items (5-6)	10,910.18	6,831.36	28,123.34	20,158.56	29,325.99
8.	Exceptional Items	(43.70)	(4.91)	(15.27)	(7.73)	(318.95)
9.	Net Profit from Ordinary Activities before Tax (7+8)	10,866.48	6,826.45	28,108.07	20,150.83	29,007.04
10.	Tax Expenses	1,272.68	251.00	2,426.46	952.55	2,989.27
11.	Net Profit/(Loss) for the Period before Minority Interest (9-10)	9,593.80	6,575.45	25,681.61	19,198.28	26,017.77
12.	Add/(Less):Minority Interest	(26.26)	(7.35)	(66.78)	(16.85)	(10.42)
13.	Net Profit/(Loss) for the Period after Minority Interest (11-12)	9,567.54	6,568.10	25,614.83	19,181.43	26,007.35
14.	Paid up Equity Share Capital (Face value of each share is Rs.10)	18,327.45	18,289.95	18,327.45	18,289.95	18,289.95
15.	Reserves excluding Revaluation Reserves as per Balance Sheet of Previous accounting year	-	-	-	-	83,690.22
16.	Earnings Per Share (EPS) - Rs. per share					
	- Basic	5.22	3.58	13.98	10.47	14.19
	- Diluted	5.13	3.52	13.73	10.28	13.94
17.	Public Shareholding					
	- No. of shares.	133,003,627	132,654,127	133,003,627	132,654,127	132,654,127
	- Percentage of share holding	72.57	72.53	72.57	72.53	72.53
18.	Promoter and Promoter Group Share Holding					
a	Pledged/Encumbered					
	- No. of shares.	NIL	NIL	NIL	NIL	NIL
	-Percentage of Shares (as a Percentage of the total share holding of promoter and promoter group)	NIL	NIL	NIL	NIL	NIL
	-Percentage of Shares (as a Percentage of the total share capital of the company)	NIL	NIL	NIL	NIL	NIL
b	Non-Encumbered					
	- No. of shares.	50,270,917	50,245,417	50,270,917	50,245,417	50,245,417
	-Percentage of Shares (as a Percentage of the total share holding of promoter and promoter group)	100.00	100.00	100.00	100.00	100.00
	-Percentage of Shares (as a Percentage of the total share capital of the company)	27.43	27.47	27.43	27.47	27.47

* EPS for the previous quarter and corresponding period has been restated.

NOTES:

- The above results were taken on record by the Board of Directors at its meeting held on 18th January 2011.
- The Auditors have conducted a "Limited Review" of the above Financial Results for the quarter ended 31st December 2010.
- There has been no change during the period with regard to Auditors' remarks on the accounts of 31st March, 2010.
- The Consolidated Results include results of the following Subsidiaries.

Name of the Company	% of Holding
a Advanced Micronic Devices Limited	59.71%
b Mediaid Inc. USA	100%
c Altron Industries Private Limited	100%
d Eurocor, GmbH	100%
e Devon Innovations Pvt. Ltd	100%
f Ormed Medical Technology Ltd	100%
g Criticare Systems Inc., USA	100%
h Opto Infrastructure Limited	87.06%
i Maxcor Lifescience, Inc USA	100%
j N S Remedies Private Limited	100%
k Opto Circuits (Malaysia) Sdn. Bhd	100%
l Unetixs Vascular Inc., USA	100%
m Cardiac Science Corporation, USA	100%

5 Financial Statements of Advanced Micronic Devices Ltd., being a listed Company is also published separately.

6 The Group has only two Business Segments consisting of Health Care & Information Technology.

PARTICULARS	Rs. In Lacs		
	INTERNATIO - NAL	DOMESTIC	TOTAL
	31.12.2010	31.12.2010	31.12.2010
1. Segment Revenue			
a. Health Care	99,300.45	2,525.17	101,825.62
b. Information Technology	-	2,296.30	2,296.30
c. Others	1,100.20	66.59	1,166.79
Total	100,400.65	4,888.06	105,288.71
Less: Inter Segment Revenue	(1.23)	(18.95)	(20.18)
Net Sales/Income From Operations	100,399.42	4,869.11	105,268.53
2. Segment Results (Profit before Interest & Tax)			
a. Health Care	29,617.63	268.79	29,886.42
b. Information Technology	-	129.28	129.28
c. Others	109.11	3.42	112.53
Total	29,726.74	401.49	30,128.23
Less: Interest	1,887.03	133.14	2,020.17
Total Profit Before Tax	27,839.71	268.35	28,108.06

By Order of the Board
For Opto Circuits (India) Limited


Vinod Ramnani
Chairman and Managing Director

Place: Bangalore
Date : 18.01.2011