GKB Ophthalmics Ltd.
16-A, Tivim Industrial Estate, Mapusa, Goa 403 526 (INDIA)
CIN.: L26109GA1981PLC000469

Tel. : (91 832) 6714444
E-mail : gkbophthalmics@gkb.net
Website : www.gkb.net

GKB/ST-EXCH
July 04, 2026

Department of Corporate Services
BSE Limited
Phiroze Jeejubhoy Towers
Dalal Street
Mumbai - 400 001

Ref : Scrip Code No. : 533212

Sub: Certificate of Non-applicability of Corporate Governance Requirements under Regulation 15(2) and non applicability of Regulation 27(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/ Madam,

We wish to inform that pursuant to Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) and the Compliances with the Corporate Governance provisions as specified in Regulations 17 to 27 and clause (b) to (i) and (t) of sub regulation (2) of Regulation 46 and Para C, D and E of Schedule V shall not apply to our Company, w.e.f. April 01, 2026, as the Paid up Equity Share Capital and Net Worth are not exceeding Rupees Ten Crores and Rupees Twenty Five Crores respectively, as on the last days of the previous three consecutive financial years i.e. March 31, 2024, March 31, 2025 and March 31, 2026.

In this regard, we are enclosing herewith a Certificate from Practicing Company Secretary confirming the Paid up Equity Share Capital and Net Worth for the previous three financial years in terms of Regulation 15(2) of Listing Regulations read with Section VI-L of SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated January 30, 2026.

Accordingly, the requirement to submit "Compliance Report on Corporate Governance for the Quarter ended June 30, 2026" as required under Regulation 27(2) of the Listing Regulations is not applicable to the Company.

The Company also undertakes that whenever this regulation becomes applicable to the Company at a later date, the Company will comply with the requirements of the above regulations within six months from the date on which the provision becomes applicable to the Company.

Kindly take the information on record.

Thanking you,
Yours faithfully,
For GKB Ophthalmics Ltd.,

GKB OPHTHALMICS LIMITED MAPUSA GOA

Pooja Dessai
Company Secretary

SINCE 1960

GIRIJA NAGVEKAR
PRACTISING COMPANY SECRETARY
M.A (ECONOMICS), BGL, FCS

OFFICE # 429, 4TH FLOOR, GERA IMPERIUM STAR , PATTO PLAZA, PANAJI-GOA 403001
Contact Nos. 0832 - 2917667 / 9960285296 Email id: cs.girija19@gmail.com Peer Review No: 2001/2022

CERTIFICATE
OF
NON-APPLICABILITY OF CORPORATE GOVERNANCE REQUIREMENTS

(Under Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

IN THE MATTER OF: GKB OPHTHALMICS LIMITED
CIN: L26109GA1981PLC000469

I have examined the audited financial statements, statutory registers, and relevant records of **GKB OPHTHALMICS LIMITED (CIN L26109GA1981PLC000469)** ("the Company"), having its registered office at **16A TIVIM INDUSTRIAL ESTATE, MAPUSA – GOA 403526** for the preceding three financial years to verify the applicability of Corporate Governance provisions under Regulation 15(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations") read with **Section VI-L of SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026**.

The maintenance of financial records and compliance with statutory thresholds is the responsibility of the Company's management. Our responsibility is to express a professional conclusion on the non-applicability of the stated regulations based on our independent verification of the audited books, financial statements, and records produced before us.

As per Regulation 15(2)(a) of the SEBI LODR Regulations, Corporate Governance provisions do not apply to listed entities with a Paid-up Equity Share Capital not exceeding INR 10 Crores AND a Net Worth not exceeding INR 25 Crores as on the last day of the previous financial year.

In compliance with the framework of the aforementioned SEBI Master Circular, the financial parameters of the Company for the preceding three (03) financial years are verified as follows:

Financial Year ended	Paid-up Equity Capital (INR)	Net Worth (INR)
31-03-2026	504,05,800	12,89,36,428.00
31-03-2025	504,05,800	16,46,21,800.00
31-03-2024	504,05,800	22,57,01,697.00

GIRIJA G. NAGVEKAR
FCS - 10358
CP - 10335
COMPANY SECRETARY

NA-CG-2026

Based on the financial data of the preceding three (03) years, we hereby certify that the Company's Paid-up Equity Share Capital and Net Worth have continuously remained within the limits prescribed under Regulation 15(2)(a) of the SEBI LODR Regulations.

Accordingly, the compliance requirements regarding Corporate Governance as specified in Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 26A, 27, and clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and para C, D, and E of Schedule V are not applicable to the Company for the current financial year 2026-2027.

Consequentially, filing a quarterly Corporate Governance Report under Regulation 27(2) of the (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not required for the financial year 2026-2027.

GIRIJA G. NAGVEKAR
FCS - 10358
CP - 10335
COMPANY SECRETARY

Place: Panaji Goa
Date: 04-07-2026

CS Girija G. Nagvekar
Practising Company Secretary
FCS:10358 / COP: 10335
Peer Review Cer. No.2001/2022
UDIN No. **F010358H000744291**