

General information about company		
Scrip code*	533212	
NSE Symbol*	NOTLISTED	
MSEI Symbol*	BSE	
ISIN*	INE265D01015	
Name of company	GKB Ophthalmics Limited	
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	12-02-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	30-01-2026	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Third 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	Single segment	
Description of single segment	OPHTHALMIC LENSES	
Start date and time of board meeting	12-02-2026 17:30	
End date and time of board meeting	12-02-2026 19:15	
Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
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?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	There is no defaults on loans during the quarter under review.

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	436.1	1924.23
	Other income	354.12	497.81
	Total income	790.22	2422.04
2	Expenses		
(a)	Cost of materials consumed	172.19	983.64
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	60.12	15.29
(d)	Employee benefit expense	234.75	777.81
(e)	Finance costs	59.66	185.25
(f)	Depreciation, depletion and amortisation expense	68.05	202.73
(g)	Other Expenses		
1	Other Expenses	104.39	429.24
	Total other expenses	104.39	429.24
	Total expenses	699.16	2593.96
3	Total profit before exceptional items and tax	91.06	-171.92
4	Exceptional items	0	0
5	Total profit before tax	91.06	-171.92
6	Tax expense		
7	Current tax	0	0
8	Deferred tax	-7.02	-3.44
9	Total tax expenses	-7.02	-3.44
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	98.08	-168.48
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	98.08	-168.48
17	Other comprehensive income net of taxes	19.97	9.79
18	Total Comprehensive Income for the period	118.05	-158.69
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		

20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	Details of equity share capital			
	Paid-up equity share capital	504.06	504.06	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	1.95	-3.34	
	Diluted earnings (loss) per share from continuing operations	1.95	-3.34	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	1.95	-3.34	
	Diluted earnings (loss) per share from continuing and discontinued operations	1.95	-3.34	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(4)

1. These unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and Regulation 33 of the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements), 2015 (as amended) and relevant circulars issued thereunder.

2. The above unaudited standalone financial results for the quarter and nine months ended December 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on February 12, 2026 which has been subjected to limited review by the statutory auditors of the Company.

3. The company operations predominantly relates to manufacturing and trading in unfinished ophthalmics lenses made up of plastic. The Chief Operating Decision Maker (CODM) reviews the operations of the company as one operating segment. Hence no separate segment information has been reported.

4. On November 21, 2025, the Government of India notified the four labour codes – the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as “the Labour Codes”).

Based on the requirements of New Labour Codes and relevant Accounting Standards, the Company has estimated the liability for employee benefits, which has resulted in an incremental expense, on account of recognition of past service cost on account of gratuity liability to employees amounting to Rs. 29.59 lakhs during the quarter ended December 31, 2025, which is included under “Employee benefit expense”. The Company continues to monitor the finalisation of Central and State Rules and clarifications from the Government on the New Labour Codes and would provide appropriate accounting effect on the basis of such developments, as needed.

5. The Board of Directors of GSV Ophthalmics Private Limited (GSV), a material subsidiary of the Company, had proposed its closure by opting for “Voluntary Winding Up” as it was not carrying any business since its inception. Accordingly, the Board of Directors and shareholders of its Holding Company, GKB Ophthalmics Limited, had approved the proposal of voluntary winding up of GSV vide Board meeting dated September 22, 2025 and shareholders’ meeting through Postal Ballot conducted by remote voting dated November 01, 2025, respectively. Of the total investment of Rs 11.70 Crores, amount of Rs. 7.95 crores has already been received till December 31, 2025 and the balance realised subsequent to the reporting date. Also, an amount of Rs 69.72 lakhs as residual share of equity have been received subsequently in the form of deemed dividend.

6. The figures of the previous year / periods have been reclassified / regrouped wherever necessary to confirm to current period.

Other Comprehensive Income			
	Date of start of reporting period	01-10-2025	01-04-2025
	Date of end of reporting period	31-12-2025	31-12-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurement of post-employment defined benefit plans - gain / (loss)	26.99	13.23
	Total Amount of items that will not be reclassified to profit and loss	26.99	13.23
2	Income tax relating to items that will not be reclassified to profit or loss	7.02	3.44
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income	19.97	9.79

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Nature of report standalone or consolidated	Consolidated
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Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
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Description of single segment	OPHTHALMIC LENSES
Start date and time of board meeting	12-02-2026 17:30
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Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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Date of end of reporting period		31-12-2025	31-12-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	5679.35	11927.08
	Other income	86.01	143.82
	Total income	5765.36	12070.9
2	Expenses		
(a)	Cost of materials consumed	362.08	1568.1
(b)	Purchases of stock-in-trade	3943.26	7450.14
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	229.52	-438.6
(d)	Employee benefit expense	391.56	1308.73
(e)	Finance costs	73.45	215.68
(f)	Depreciation, depletion and amortisation expense	81.99	243.67
(g)	Other Expenses		
1	Other Expenses	617	1517.47
	Total other expenses	617	1517.47
	Total expenses	5698.86	11865.19
3	Total profit before exceptional items and tax	66.5	205.71
4	Exceptional items	0	0
5	Total profit before tax	66.5	205.71
6	Tax expense		
7	Current tax	4.02	15.36
8	Deferred tax	-7.02	-3.44
9	Total tax expenses	-3	11.92
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	69.5	193.79
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	1.22	-3.02
16	Total profit (loss) for period	70.72	190.77
17	<u>Other comprehensive income net of taxes</u>	-30.63	-192.79
18	Total Comprehensive Income for the period	40.09	-2.02
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	44.3	102.51
	Total profit or loss, attributable to non-controlling interests	26.42	88.26

20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent	21.45	-49.74	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	18.64	47.72	
21	Details of equity share capital			
	Paid-up equity share capital	504.06	504.06	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	0.88	2.03	
	Diluted earnings (loss) per share from continuing operations	0.88	2.03	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	0.88	2.03	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.88	2.03	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results			Textual Information(4)

Text Block

1.'The unaudited consolidated financial results include results of the Holding Company, its subsidiaries (together referred to as "the Group") and its share in associate, as referred below:

Name of the Company Relationship

1. GKB Ophthalmics Limited Holding Company
2. GSV Ophthalmics Private Limited (refer note 6) Subsidiary (till November 21, 2025)
3. GKB Ophthalmics Products [FZE] Wholly Owned Subsidiary (including its following Subsidiaries and Associate)
 - a. Lensco – The Lens Company (Subsidiary)
 - b. Prescription Optical Products LLC (Subsidiary)
 - c. Prime Ophthalmic Products (PTY) Ltd (Subsidiary)
 - d. GKB Vision FZC (Associate - 49% Holding)

2.'These unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and Regulation 33 of the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements), 2015 (as amended) and relevant circulars issued thereunder.

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4.'The Group's operations predominantly relates to manufacturing and trading in unfinished ophthalmics lenses made up of plastic. The Chief Operating Decision Maker (CODM) reviews the operations of the holding Company as one operating segment. Hence no separate segment information has been furnished herewith.

5.'On November 21, 2025, the Government of India notified the four labour codes – the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "the Labour Codes"). Based on the requirements of New Labour Codes and relevant Accounting Standards, the holding company has estimated the liability for employee benefits, which has resulted in an incremental expense, on account of recognition of past service cost on account of gratuity liability to employees amounting to Rs. 29.59 lakhs during the quarter ended December 31, 2025, which is included under "Employee benefit expense". The holding company continues to monitor the finalisation of Central and State Rules and clarifications from the Government on the New Labour Codes and would provide appropriate accounting effect on the basis of such developments, as needed.

6.'The Board of Directors of GSV Ophthalmics Private Limited (GSV), a material subsidiary of the Holding company, had proposed its closure by opting for "Voluntary Winding Up" as it was not carrying any business since its inception. Accordingly, the Board of Directors and shareholders of its Holding Company, GKB Ophthalmics Limited, had approved the proposal of voluntary winding up of GSV vide Board meeting dated September 22, 2025 and shareholders' meeting through Postal Ballot conducted by remote e-voting dated November 01, 2025, respectively. Of the total investment of Rs 11.70 Crores, amount of Rs. 7.95 crores has already been received till December 31, 2025 and the balance realised subsequent to the reporting date. Also, an amount of Rs 69.72 lakhs as residual share of equity have been received subsequently in the form of deemed dividend.

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Textual Information(4)

Other Comprehensive Income			
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	Date of end of reporting period	31-12-2025	31-12-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurement of post-employment defined benefit plans - gain / (loss)	26.99	13.23
	Total Amount of items that will not be reclassified to profit and loss	26.99	13.23
2	Income tax relating to items that will not be reclassified to profit or loss	7.02	3.44
3	Amount of items that will be reclassified to profit and loss		
1	Exchange differences on translation of financial statements of foreign operation	-50.60	-202.58
	Total Amount of items that will be reclassified to profit and loss	-50.60	-202.58
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-30.63	-192.79