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		01-04-2026
Date of end of financial year		31-03-2027
Date of board meeting when results were approved		12-11-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange		29-10-2026
Description of presentation currency		INR
Level of rounding		Lakhs
Reporting Type		Quarterly
Reporting Quarter		Second quarter
Nature of report standalone or consolidated		Standalone
Whether results are audited or unaudited for the quarter ended		Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended		Unaudited
Segment Reporting		Single segment
Description of single segment		OPHTHALMIC LENSES
Start date and time of board meeting		12-11-2026 16:05
End date and time of board meeting		12-11-2026 16:40
Whether cash flow statement is applicable on company		Yes
Type of cash flow statement		Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion
Whether the company has any related party?		Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?		No
(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)?		No
(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?		Yes
Latest Date on which RPT policy is updated		12-02-2026
Indicate Company website link for updated RPT policy of the Company		https://gkb.net/en/stock-exchange-announcement/
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 are no Defaults on loan during these quarter.

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	01-07-2026	01-04-2026
	Date of end of reporting period	30-09-2026	30-09-2026
	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	679.23	1319.12
	Other income	2.5	49.85
	Total income	**681.73**	**1368.97**
2	**Expenses**		
(a)	Cost of materials consumed	335.88	664.65
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	20.87	2.37
(d)	Employee benefit expense	199.57	421.34
(e)	Finance costs	28.61	58.47
(f)	Depreciation, depletion and amortisation expense	66.1	131.86
(g)	**Other Expenses**		
1	Other Expenses	146.61	280.13
	Total other expenses	**146.61**	**280.13**
	Total expenses	**797.64**	**1558.82**
3	**Total profit before exceptional items and tax**	**-115.91**	**-189.85**
4	Exceptional items	0	0
5	**Total profit before tax**	**-115.91**	**-189.85**
6	**Tax expense**		
7	Current tax	0	-25.53
8	Deferred tax	0	0
9	**Total tax expenses**	**0**	**-25.53**
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**	**-115.91**	**-164.32**
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**	**-115.91**	**-164.32**
17	Other comprehensive income net of taxes	26.72	19.84
18	**Total Comprehensive Income for the period**	**-89.19**	**-144.48**
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	-2.3	-3.26	
	Diluted earnings (loss) per share from continuing operations	2.3	3.26	
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	-2.3	-3.26	
	Diluted earnings (loss) per share from continuing and discontinued operations	2.3	3.26	
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)	3.The above standalone financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") prescribed under section 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR'), both as amended from time to time. 4.In terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, the above standalone financial results of GKB Ophthalmics Limited ("the Company") have been reviewed and recommended by the Audit Committee and approved by the Board of Directors, at their meetings held on November 12, 2026. These unaudited standalone financial results have been subjected to limited review by the statutory auditors of the Company and they have issued an unmodified review report. 5.In accordance with Ind AS 108, Operating segments,the Company has disclosed the segment information in the unaudited consolidated financial results of the Company and therefore no separate disclosure on segment information is given in these unaudited standalone financial results. 6.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 and leave encashment liability to employees aggregating to Rs. 178.99 lakhs for the year ended March 31, 2026, which was reported as an exceptional item. 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, in future, as needed. 7.The unaudited standalone financial results for the quarter and half year ended September 30, 2026, are available on the BSE Limited website (URL:www.bseindia.com) and on the Company's website.

	Statement of Asset and Liabilities	
	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2026
	Date of end of reporting period	30-09-2026
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	**Non-current assets**	
	Property, plant and equipment	1137.91
	Capital work-in-progress	378.3
	Investment property	0
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	0
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	28.78
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	
1	Other financial assets	5.39
2		
3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	**5.39**
	Total non-current financial assets	**34.17**
	Deferred tax assets (net)	16.44
	Other non-current assets	
1	Other non-current assets	364.72
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	**364.72**
	Total non-current assets	**1931.54**
2	**Current assets**	
	Inventories	526.52
	Current financial asset	
	Current investments	0

	Trade receivables, current	572.13
	Cash and cash equivalents	0.05
	Bank balance other than cash and cash equivalents	194.06
	Loans, current	0
	Other current financial assets	
1	Other financial assets	118.09
2		
3		
4		
5		
	Details of other current financial assets	
	Total of Other current financial assets	**118.09**
	Total current financial assets	**884.33**
	Current tax assets (net)	
	Other current assets	
1	Other Current assets	80.31
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	**80.31**
	Total current assets	**1491.16**
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	**3422.7**
	Equity and liabilities	
1	**Equity**	
	Equity attributable to owners of parent	
	Equity share capital	504.06
	Other equity	784
	Total equity attributable to owners of parent	**1288.06**
	Non controlling interest	
	Total equity	**1288.06**
2	**Liabilities**	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	111.75
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	
1		
2		

3		
4		
5		
	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	
	Total non-current financial liabilities	**111.75**
	Provisions, non-current	411.3
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	
1		
2		
3		
4		
5		
	Details of other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	**523.05**
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	807.5
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	68.72
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	434
	Total Trade payable	**502.72**
	Other current financial liabilities	
1	Other financial liabilities	158.36
2		
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	**158.36**
	Total current financial liabilities	**1468.58**
	Other current liabilities	
1	Other current liabilities	25.24
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	**25.24**
	Provisions, current	117.77
	Current tax liabilities (Net)	
	Deferred government grants, Current	

	Total current liabilities	**1611.59**
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	**2134.64**
	Total equity and liabilities	**3422.7**
	Disclosure of notes on assets and liabilities	

Other Comprehensive Income			
	Date of start of reporting period	01-07-2026	01-04-2026
	Date of end of reporting period	30-09-2026	30-09-2026
	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	Re-measurement gains / (losses) on defined benefit plans	26.72	19.84
	Total Amount of items that will not be reclassified to profit and loss	26.72	19.84
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
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	26.72	19.84

Cash flow statement, indirect		
	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2026
	Date of end of reporting period	30-09-2026
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	-189.85
2	**Adjustments for reconcile profit (loss)**	
	Adjustments for finance costs	58.47
	Adjustments for decrease (increase) in inventories	-8.99
	Adjustments for decrease (increase) in trade receivables, current	-47.39
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	-109.38
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	79.5
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-7.4
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	6.5
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	131.86
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-3.13
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	2.37
	Adjustments for dividend income	0
	Adjustments for interest income	33.1
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	-52.88
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	**16.43**
	Net cash flows from (used in) operations	**-173.42**
	Dividends received	0

	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	-38.43
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	**-134.99**
3	**Cash flows from used in investing activities**	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	4.34
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	184.38
	Interest received	27.55
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	20.28
	Net cash flows from (used in) investing activities	**227.87**
4	**Cash flows from used in financing activities**	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0

	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	34.66
	Repayments of borrowings	69.07
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	58.47
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	**-92.88**
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**0**
5	**Effect of exchange rate changes on cash and cash equivalents**	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	**0**
	Cash and cash equivalents cash flow statement at beginning of period	0.05
	Cash and cash equivalents cash flow statement at end of period	**0.05**

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	MSKA & Associates, LLP	Yes	31-07-2027

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	01-04-2026
Date of end of financial year	31-03-2027
Date of board meeting when results were approved	12-11-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	29-10-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Consolidated
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	12-11-2026 16:05
End date and time of board meeting	12-11-2026 16:40
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

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	01-07-2026	01-04-2026
	Date of end of reporting period	30-09-2026	30-09-2026
	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	3274.58	6578.55
	Other income	62.29	134.82
	Total income	**3336.87**	**6713.37**
2	**Expenses**		
(a)	Cost of materials consumed	550.81	1042.4
(b)	Purchases of stock-in-trade	1567.57	3627.21
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	148.01	-136.71
(d)	Employee benefit expense	345.65	706.15
(e)	Finance costs	42.7	93.95
(f)	Depreciation, depletion and amortisation expense	80.64	160.76
(g)	**Other Expenses**		
1	Other expenses	404.93	811.22
	Total other expenses	**404.93**	**811.22**
	Total expenses	**3140.31**	**6304.98**
3	**Total profit before exceptional items and tax**	**196.56**	**408.39**
4	Exceptional items	0	0
5	**Total profit before tax**	**196.56**	**408.39**
6	**Tax expense**		
7	Current tax	69.29	87.25
8	Deferred tax	0	0
9	**Total tax expenses**	**69.29**	**87.25**
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**	**127.27**	**321.14**
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	-5.6	-13.03
16	**Total profit (loss) for period**	**121.67**	**308.11**
17	Other comprehensive income net of taxes	55.74	-23.43
18	**Total Comprehensive Income for the period**	**177.41**	**284.68**
19	**Total profit or loss, attributable to**		
	Profit or loss, attributable to owners of parent	66.1199999999991	166.809999999999
	Total profit or loss, attributable to non-controlling interests	57.34	141.3

20	**Total Comprehensive income for the period attributable to**			
	Comprehensive income for the period attributable to owners of parent	125.979999999999	149.489999999999	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	51.43	135.19	
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	1.31	3.31	
	Diluted earnings (loss) per share from continuing operations	1.31	3.31	
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	1.31	3.31	
	Diluted earnings (loss) per share from continuing and discontinued operations	1.31	3.31	
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)	3.The unaudited consolidated financial results include results of: Name of the Company Relationship 1. GKB Ophthalmics Limited Holding Company 2. GSV Ophthalmics Private Limited Subsidiary (till November 21, 2025) 3. GKB Ophthalmics Products [FZE] Subsidiary (including its Subsidiaries and Associate) a. Lensco – The Lens Company (Subsidiary) b. Prescription Optical Products LLC (Subsidiary) c. Prime Ophthalmic Products (PTY) Ltd (Subsidiary) (Till July 02, 2026) d. GKB Vision FZC (Associate) 4.The above consolidated financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") prescribed under section 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR'), both as amended from time to time. 5.'In terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, the above consolidated financial results of GKB Ophthalmics Limited ("the Holding Company" or "the Company") and its subsidiaries (the Holding Company along with subsidiaries together referred to as "the Group") and its share of profits/ losses in the associate, have been reviewed and recommended by the Audit Committee and approved by the Board of Directors, at their meetings held on November 12, 2026. These unaudited consolidated financial results have been subjected to limited review by the statutory auditors of the Company and they have issued an unmodified review report. 6.'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 Group as one operating segment. Hence no separate segment information has been furnished herewith. 7.'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 had resulted in an incremental expense, on account of recognition of past service cost on account of gratuity and leave encashment liability to employees aggregating to Rs. 178.99 lakhs for the year ended March 31, 2026, which was reported as an exceptional item. 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, in future, as needed. 8.'GKB Ophthalmics Products FZE completed the closure formalities of its subsidiary, Prime Ophthalmics Products PTY Limited (step-down subsidiary of the Holding Company) on July 02, 2026. The closure was undertaken pursuant to the challenges encountered in generating sufficient revenue and business opportunities and to avoid incurring further financial losses and the necessary statutory and regulatory formalities in this regard have been completed. Consequent to the closure of the step-down subsidiary and cessation of its operations, the investment held by the Group in the said subsidiary amounting to Rs. 43.50 lakhs had been written off during the quarter ended June 30, 2026. Further, Prime Ophthalmics Products PTY Limited was not a material subsidiary of the Group and the closure of the same will not materially affect the Group's overall revenue, business and profitability. 9.The unaudited consolidated financial results for the quarter and half year ended September 30, 2026, are available on the BSE Limited website (URL:www.bseindia.com) and on the Company's website.

Statement of Asset and Liabilities		
	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2026
	Date of end of reporting period	30-09-2026
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
	Assets	
1	**Non-current assets**	
	Property, plant and equipment	1352.09
	Capital work-in-progress	378.3
	Investment property	0
	Goodwill	0
	Other intangible assets	17.57
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	192.53
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	
1	Other financial assets	5.39
2		
3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	**5.39**
	Total non-current financial assets	**197.92**
	Deferred tax assets (net)	16.44
	Other non-current assets	
1	Other non-current assets	433.5
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	**433.5**
	Total non-current assets	**2395.82**
2	**Current assets**	
	Inventories	5611.16
	Current financial asset	
	Current investments	0

	Trade receivables, current	4301.51
	Cash and cash equivalents	958.92
	Bank balance other than cash and cash equivalents	194.06
	Loans, current	0
	Other current financial assets	
1	Other financial assets	35.78
2		
3		
4		
5		
	Details of other current financial assets	
	Total of Other current financial assets	**35.78**
	Total current financial assets	**5490.27**
	Current tax assets (net)	
	Other current assets	
1	Other Current assets	268.47
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	**268.47**
	Total current assets	**11369.9**
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	**13765.72**
	Equity and liabilities	
1	**Equity**	
	Equity attributable to owners of parent	
	Equity share capital	504.06
	Other equity	5002.82
	Total equity attributable to owners of parent	**5506.88**
	Non controlling interest	340.67
	Total equity	**5847.55**
2	**Liabilities**	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	111.75
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	
1		
2		

3		
4		
5		
	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	
	Total non-current financial liabilities	**111.75**
	Provisions, non-current	458.1
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	
1		
2		
3		
4		
5		
	Details of other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	**569.85**
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	953.65
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	68.72
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	5410.39
	Total Trade payable	**5479.11**
	Other current financial liabilities	
1	Other financial liabilities	199.43
2		
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	**199.43**
	Total current financial liabilities	**6632.19**
	Other current liabilities	
1	Other current liabilities	484.17
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	**484.17**
	Provisions, current	119.4
	Current tax liabilities (Net)	112.56
	Deferred government grants, Current	

	Total current liabilities	**7348.32**
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	**7918.17**
	Total equity and liabilities	**13765.72**
	Disclosure of notes on assets and liabilities	

Other Comprehensive Income			
	Date of start of reporting period	01-07-2026	01-04-2026
	Date of end of reporting period	30-09-2026	30-09-2026
	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	Re-measurement gains / (losses) on defined benefit plans	26.72	19.84
	Total Amount of items that will not be reclassified to profit and loss	26.72	19.84
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
1	Exchange differences on translation of financial statements of foreign operation	29.02	-43.27
	Total Amount of items that will be reclassified to profit and loss	29.02	-43.27
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	55.74	-23.43

Cash flow statement, indirect		
	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2026
	Date of end of reporting period	30-09-2026
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	408.39
2	**Adjustments for reconcile profit (loss)**	
	Adjustments for finance costs	93.95
	Adjustments for decrease (increase) in inventories	-148.08
	Adjustments for decrease (increase) in trade receivables, current	197.4
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-22.01
	Adjustments for decrease (increase) in other non-current assets	-121.56
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	79.93
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-100.23
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	451.59
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	160.76
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-109.73
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	2.37
	Adjustments for dividend income	0
	Adjustments for interest income	33.1
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	10.89
	Other adjustments for non-cash items	-35.13
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	**427.05**
	Net cash flows from (used in) operations	**835.44**
	Dividends received	0

	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	-38.21
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	**873.65**
3	**Cash flows from used in investing activities**	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	35.19
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	27.55
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	20.28
	Net cash flows from (used in) investing activities	**12.64**
4	**Cash flows from used in financing activities**	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0

	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	34.66
	Repayments of borrowings	134.77
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	93.95
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	**-194.06**
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**692.23**
5	**Effect of exchange rate changes on cash and cash equivalents**	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	**692.23**
	Cash and cash equivalents cash flow statement at beginning of period	266.69
	Cash and cash equivalents cash flow statement at end of period	**958.92**

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	MSKA & Associates, LLP	Yes	31-07-2027