

General information about company	
Scrip code*	533212
NSE Symbol*	NOTLISTED
MSEI Symbol*	BSE
ISIN*	INE265D01015
Name of company	GKB Ophthalmics Limited
Type of company	SME
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	30-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	14-05-2025
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	Single segment
Description of single segment	OPHTHALMIC LENSES
Start date and time of board meeting	30-05-2025 17:15
End date and time of board meeting	30-05-2025 18:06
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?	Yes
(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	13-02-2025
Indicate Company website link for updated RPT policy of the Company	www.gkb.net
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?	Yes

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		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
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	842.63	3274.94
	Other income	1.1	197.22
	Total income	843.73	3472.16
2	Expenses		
(a)	Cost of materials consumed	481.28	1889.59
(b)	Purchases of stock-in-trade	0.17	6.53
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	21.76	-49.82
(d)	Employee benefit expense	272.72	1088.35
(e)	Finance costs	59.73	188.67
(f)	Depreciation, depletion and amortisation expense	66.44	264.31
(g)	Other Expenses		
1	Other Expenses	185.43	688.16
	Total other expenses	185.43	688.16
	Total expenses	1087.53	4075.79
3	Total profit before exceptional items and tax	-243.8	-603.63
4	Exceptional items	0	0
5	Total profit before tax	-243.8	-603.63
6	Tax expense		
7	Current tax	0	0
8	Deferred tax	4.15	7.16
9	Total tax expenses	4.15	7.16
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	-247.95	-610.79
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	0	0
16	Total profit (loss) for period	-247.95	-610.79
17	Other comprehensive income net of taxes	-11.79	-20.36
18	Total Comprehensive Income for the period	-259.74	-631.15
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	1263.36	
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	-4.92	-12.12
	Diluted earnings (loss) per share from continuing operations	-4.92	-12.12
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	-4.92	-12.12
	Diluted earnings (loss) per share from continuing and discontinued operations	-4.92	-12.12
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 for quarter and year ended March 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 30, 2025. The Standalone annual financial results have been subject to audit by the Statutory Auditors of the Company.
	4.The utilisation / status of funds raised from preferential issue is as follows :- Particulars As at March 31, 2025 As at March 31, 2024 (Rs. In lakhs) (Rs. In lakhs)
	Towards funding growth plans - organic and inorganic 1170.00 1170.00
	Towards scaling up of operations, long term capital requirements and other general corporate purpose 335.05 335.05
	Total funds utilised (A) 1505.05 1505.05 Unutilised amount lying in Escrow account (B) - 7.22 Total funds raised (A + B) 1505.05 1512.27
	5.The Company operates in one primary segment only, i.e. Ophthalmics Lenses and therefore Ind AS 108 - Operating Segment is not applicable.
	6.The figures for the quarter ended March 31, 2025 and March 31, 2024 are balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the respective financial years, which were subject to limited review by the statutory auditors.

Statement of Asset and Liabilities	
Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	31-03-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	1444.2
Capital work-in-progress	378.3
Investment property	
Goodwill	0
Other intangible assets	0
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current financial assets	
Non-current investments	1189.55
Trade receivables, non-current	
Loans, non-current	0
Other non-current financial assets	4.9
Total non-current financial assets	1194.45
Deferred tax assets (net)	28.75
Other non-current assets	235.12
Total non-current assets	3280.82
2 Current assets	
Inventories	608.17
Current financial asset	
Current investments	0.08
Trade receivables, current	748.99
Cash and cash equivalents	0.04
Bank balance other than cash and cash equivalents	88.54
Loans, current	0
Other current financial assets	184.07
Total current financial assets	1021.72
Current tax assets (net)	0
Other current assets	37.88
Total current assets	1667.77
3 Non-current assets classified as held for sale	0
4 Regulatory deferral account debit balances and related deferred tax Assets	0
Total assets	4948.59
Total current assets	1667.77
3 Non-current assets classified as held for sale	0
4 Regulatory deferral account debit balances and related deferred tax Assets	0
Total assets	4948.59
Equity and liabilities	
1 Equity	

Equity attributable to owners of parent		
Equity share capital		504.06
Other equity		1263.36
Total equity attributable to owners of parent	1767.42	
Non controlling interest		
Total equity	1767.42	
2 Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current		725.15
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		
Total non-current financial liabilities	725.15	
Provisions, non-current		248.4
Deferred tax liabilities (net)		
Deferred government grants, Non-current		
Other non-current liabilities		
Total non-current liabilities	973.55	
Current liabilities		
Current financial liabilities		
Borrowings, current		1083.46
Trade Payables, current		
(A) Total outstanding dues of micro enterprises and small enterprises		122.73
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		574.84
Total Trade payable	697.57	
Other current financial liabilities		285.13
Total current financial liabilities	2066.10	
Other current liabilities		53.21
Provisions, current		88.25
Current tax liabilities (Net)		
Deferred government grants, Current		
Total current liabilities	2207.60	
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	3181.12	
Total equity and liabilities	4948.50	
Disclosure of notes on assets and liabilities	Textual Information(I)	

Other Comprehensive Income			
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
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 net defined benefit liability - gain / (loss)	-15.94	-27.52
	Total Amount of items that will not be reclassified to profit and loss	-15.94	-27.52
2	Income tax relating to items that will not be reclassified to profit or loss	-4.15	-7.16
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	-11.79	-20.36

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
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	-603.63
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	188.67
	Adjustments for decrease (increase) in inventories	-139.35
	Adjustments for decrease (increase) in trade receivables, current	-73.03
	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	4.97
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-26.04
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-15.64
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	264.31
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	10.28
	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	1.68
	Adjustments for dividend income	176.92
	Adjustments for interest income	4.12
	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	-3.98
	Other adjustments to reconcile profit (loss)	71.99
	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)	102.82
	Net cash flows from (used in) operations	-500.81
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	2.87
	Other inflows (outflows) of cash	0

	Net cash flows from (used in) operating activities	-503.68
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	3.98
	Purchase of property, plant and equipment	142.7
	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	151.94
	Interest received	1.1
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-29.87
	Net cash flows from (used in) investing activities	-15.55
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	749.14
	Repayments of borrowings	48.46
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	188.67

	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	512.01
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-7.22
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	-7.22
	Cash and cash equivalents cash flow statement at beginning of period	7.26
	Cash and cash equivalents cash flow statement at end of period	0.04

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

														Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.										
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 any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments					
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	
1	GKB Ophthalmics Ltd.	AAACG7070R	Lensco - The Lens Company		Step Down Subsidiary	Sale of goods or services		700	Approved			164.16	66	127.78										
2	GKB Ophthalmics Ltd.	AAACG7070R	Lensco - The Lens Company		Step Down Subsidiary	Purchase of goods or services		700	Approved			0	0	0										
3	GKB Ophthalmics Ltd.	AAACG7070R	GKB Vision Private Ltd.		Related Party	Purchase of goods or services		2500	Approved			13.53	123.12	0										
4	GKB Ophthalmics Ltd.	AAACG7070R	GKB Vision Private Ltd.		Related Party	Sale of goods or services		2500	Approved			805.26	464.7	310.88										
5	GKB Ophthalmics Ltd.	AAACG7070R	GKB Vision Private Ltd.		Related Party	Purchase of fixed assets		2500	Approved			39.04	236.86	82.61										
6	GKB Ophthalmics Ltd.	AAACG7070R	GKB Vision Private Ltd.		Related Party	Any other transaction	Reimbursement of expenses	2500	Approved			0	0	0										
7	GKB Ophthalmics Ltd.	AAACG7070R	GKB Vision FZC.		Associates/Entities under common control	Sale of goods or services		500	Approved			0	0	0										
8	GKB Ophthalmics Ltd.	AAACG7070R	GSV Ophthalmics Pvt. Ltd.		Subsidiary	Any other transaction	Lense Deposit	1000	Approved			1.72	35.98	37.7										
9	GKB Ophthalmics Ltd.	AAACG7070R	GSV Ophthalmics Pvt. Ltd.		Subsidiary	Any other transaction	Lease rent income	1000	Approved			0	0	0										
10	GKB Ophthalmics Ltd.	AAACG7070R	GSV Ophthalmics Pvt. Ltd.		Subsidiary	Any other transaction	Reimbursement of expenses	1000	Approved			0	0	0										
11	GKB Ophthalmics Ltd.	AAACG7070R	GSV Ophthalmics Pvt. Ltd.		Subsidiary	Any other transaction	Loan availed from Subsidiary Company	500	Approved			500	0	500				Loan	10.65%	One year moratorium from the end of the month in which the fund is received by the borrower, followed by equal monthly installments for repayment over a period of 5 years from the end of respective moratorium period.		Unsecured	For the working capital requirement and general business purpose.	
12	GKB Ophthalmics	AAACG7070R	Veena Gupta		Related Party	Any other transaction	Lease Rental	10	Approved			2.4	0	0										

33	Ophthalmics Products FZE	ZZZZZ9999Z	Ophthalmics Procts PTY Ltd.	ZZZZZ9999Z	Step Down Subsidiary	Sale of goods or services		260	Approved			0.46	0	0.46										
34	GKB Ophthalmics Products FZE	ZZZZZ9999Z	Prime Ophthalmics Procts PTY Ltd.	ZZZZZ9999Z	Step Down Subsidiary	Any other transaction	Reimbursement of expenses	260	Approved			32.1	0	0										
35	Lensco - The Lens Company	ZZZZZ9999Z	GKB Vision Private Ltd	AABCG2608N	Related Party	Sale of goods or services		1100	Approved			1.83	3.87	1.85										
36	Lensco - The Lens Company	ZZZZZ9999Z	GKB Vision Private Ltd	AABCG2608N	Related Party	Purchase of goods or services		1100	Approved			518.8	496.16	867.69										
37	Lensco - The Lens Company	ZZZZZ9999Z	GKB Vision FZC	ZZZZZ9999Z	Related Party	Sale of goods or services		200	Approved			0	0	0										
38	Lensco - The Lens Company	ZZZZZ9999Z	GKB Vision FZC	ZZZZZ9999Z	Related Party	Purchase of fixed assets		200	Approved			0	0	0										
39	Lensco - The Lens Company	ZZZZZ9999Z	Shefali Chawla	ABMPC9140Q	Related Party	Any other transaction	Loan availed from Mrs. Shefali Chawla	253	Approved			141.01	0	141.01										
40	Lensco - The Lens Company	ZZZZZ9999Z	Gaurav Gupta	AECPK7502D	Related Party	Remuneration		63.74	Approved			32.34	0	0										
Total value of transaction during the reporting period												3845.21												

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
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	Yes	31-07-2027

Format for Disclosing Outstanding Default on Loans and Debt Securities			
Sr. No.	Particulars	Amount	Remarks
1.	Loans / revolving facilities like cash credit from banks / financial institutions		
A	Total amount outstanding as on date	944.68	
B	Of the total amount outstanding, amount of default as on date	3.75	This interest of Rs. 3,75,397 /- was Outstanding as on March 31,2025 and duly covered by bank on April 03, 2025.
2.	Unlisted debt securities i.e. NCDs and NCRPS		
A	Total amount outstanding as on date	0	
B	Of the total amount outstanding, amount of default as on date	0	
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	1741.14	

General information about company	
Scrip code*	533212
NSE Symbol*	NOTLISTED
MSEI Symbol*	BSE
ISIN*	INE265D01015
Name of company	GKB Ophthalmics Limited
Type of company	SME
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	30-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	14-05-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
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	Single segment
Description of single segment	OPHTHALMIC LENSES
Start date and time of board meeting	30-05-2025 17:15
End date and time of board meeting	30-05-2025 18:06
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	01-01-2025	01-04-2024	
Date of end of reporting period	31-03-2025	31-03-2025	
Whether results are audited or unaudited	Audited	Audited	
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	3102.29	10898.76
	Other income	33.62	133.1
	Total income	3135.91	11031.86
2	Expenses		
(a)	Cost of materials consumed	646.17	2115.32
(b)	Purchases of stock-in-trade	1868.01	6175.65
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-263.11	-946.37
(d)	Employee benefit expense	453.84	1725.74
(e)	Finance costs	63.04	237.08
(f)	Depreciation, depletion and amortisation expense	79.92	308.7
(g)	Other Expenses		
1	Other Expenses	682.69	2106.67
	Total other expenses	682.69	2106.67
	Total expenses	3530.56	11722.79
3	Total profit before exceptional items and tax	-394.65	-690.93
4	Exceptional items	0	0
5	Total profit before tax	-394.65	-690.93
6	Tax expense		
7	Current tax	15.28	28.14
8	Deferred tax	4.15	7.16
9	Total tax expenses	19.43	35.3
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	-414.08	-726.23
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	1.2	18.31
16	Total profit (loss) for period	-412.88	-707.92
17	Other comprehensive income net of taxes	-11.79	-20.36
18	Total Comprehensive Income for the period	-424.67	-728.28
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	-354.59	-704.48
	Total profit or loss, attributable to non-controlling interests	-58.29	-3.44
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	-366.38	-724.84
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-58.29	-3.44

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		4699.83
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	-7.03	-13.98
	Diluted earnings (loss) per share from continuing operations	-7.03	-13.98
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	-7.03	-13.98
	Diluted earnings (loss) per share from continuing and discontinued operations	-7.03	-13.98
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 consolidated financial results include results of the following companies:

Name of the Company Relationship

1. GKB Ophthalmics Limited Holding Company

2. GSV Ophthalmics Private Limited Subsidiary

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% Holdin

4. The above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Holding Company at their respective meetings held on May 30, 2025. The consolidated annual financial results have been subject to audit by the St

5.The utilisation / status of funds raised from preferential issue is as follows :-

Particulars As at March 31, 2025 As at March 31, 2024

(Rs. In lakhs) (Rs. In lakhs)

Towards funding growth plans - organic and inorganic 1170.00 1170.00

Towards scaling up of operations, long term capital
requirements and other general corporate purpose 335.05 335.05

Total funds utilised (A) 1505.05 1505.05

Unutilised amount lying in Escrow account (B) - 7.22

Total funds raised (A + B) 1512.27 1512.27

6.The Group operates in one primary segment only, i.e. Ophthalmics Lenses and therefore Ind AS 108 -
Operating Segment is not applicable.

7.The figures for the quarter ended March 31, 2025 and March 31, 2024 are balancing figures between the
audited figures in respect of the full financial year and the published unaudited year to date figures upto the
third quarter of the respective financial years, which were subject to limited review by the statutory
auditors.

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

Statement of Asset and Liabilities	
Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	31-03-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
Assets	
1 Non-current assets	
Property, plant and equipment	1703.07
Capital work-in-progress	390.59
Investment property	0
Goodwill	0
Other intangible assets	0
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	201.22
Trade receivables, non-current	0
Loans, non-current	0
Other non-current financial assets	4.9
Total non-current financial assets	206.12
Deferred tax assets (net)	10.99
Other non-current assets	271.7
Total non-current assets	2582.47
2 Current assets	
Inventories	5037.78
Current financial asset	
Current investments	0.08
Trade receivables, current	2549.15
Cash and cash equivalents	302.12
Bank balance other than cash and cash equivalents	1080.05
Loans, current	0
Other current financial assets	49.15
Total current financial assets	3980.55
Current tax assets (net)	
Other current assets	920.67
Total current assets	9939
3 Non-current assets classified as held for sale	
4 Regulatory deferral account debit balances and related deferred tax Assets	
Total assets	12521.47
Total current assets	9939
3 Non-current assets classified as held for sale	
4 Regulatory deferral account debit balances and related deferred tax Assets	
Total assets	12521.47
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	504.06
Other equity	4699.83
Total equity attributable to owners of parent	5203.89
Non controlling interest	439.76
Total equity	5643.65

	Non controlling interest		439.76
	Total equity	5643.65	
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current		308.16
	Trade Payables, non-current		
	(A) Total outstanding dues of micro enterprises and small enterprises		0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		0
	Total Trade payable	0	
	Other non-current financial liabilities		0
	Total non-current financial liabilities	308.16	
	Provisions, non-current		331.04
	Deferred tax liabilities (net)		0
	Deferred government grants, Non-current		0
	Other non-current liabilities		0
	Total non-current liabilities	639.2	
	Current liabilities		
	Current financial liabilities		
	Borrowings, current		1141.46
	Trade Payables, current		
	(A) Total outstanding dues of micro enterprises and small enterprises		122.73
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		3805.82
	Total Trade payable	3928.55	
	Other current financial liabilities		212.85
	Total current financial liabilities	5282.86	
	Other current liabilities		867.51
	Provisions, current		88.25
	Current tax liabilities (Net)		
	Deferred government grants, Current		
	Total current liabilities	6238.62	
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	6877.82	
	Total equity and liabilities	12521.47	
	Disclosure of notes on assets and liabilities	Textual Information(1)	

Other Comprehensive Income		
Date of start of reporting period		01-01-2025
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss	
1	Remeasurement of net defined benefit liability	-15.94
	Total Amount of items that will not be reclassified to profit and loss	-15.94
2	Income tax relating to items that will not be reclassified to profit or loss	-4.15
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	-11.79

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
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	-690.93
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	237.08
	Adjustments for decrease (increase) in inventories	-1035.9
	Adjustments for decrease (increase) in trade receivables, current	-258.21
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-814.32
	Adjustments for decrease (increase) in other non-current assets	19.27
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-15.37
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	597.63
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	811.03
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	308.7
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	522.74
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	66.55
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	-1.67
	Adjustments for dividend income	0.04
	Adjustments for interest income	107.43
	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	-3.98
	Other adjustments to reconcile profit (loss)	36.68
	Other adjustments for non-cash items	-1.25
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	3,115.1
	Net cash flows from (used in) operations	~ 29.42
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	13.55
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	~ 42.97
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	3.98
	Purchase of property, plant and equipment	214.72
	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	0.04
	Interest received	89.48
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	376.19
	Net cash flows from (used in) investing activities	254.97
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	390.15
	Repayments of borrowings	89.24
	Payments of lease liabilities	234.03
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	66.88
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-21.12
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	-21.12

Cash and cash equivalents cash flow statement at beginning of period		323.24
Cash and cash equivalents cash flow statement at end of period		302.12

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
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	Yes	31-07-2027