

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	14-08-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	31-07-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	First 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	
Segment Reporting	Single segment
Description of single segment	OPHTHALMICS LENSES
Start date and time of board meeting	14-08-2025 13:15
End date and time of board meeting	14-08-2025 14:50
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
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		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
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	877.49	877.49
	Other income	7.01	7.01
	Total income	884.5	884.5
2	Expenses		
(a)	Cost of materials consumed	513.19	513.19
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-8.87	-8.87
(d)	Employee benefit expense	283.71	283.71
(e)	Finance costs	68.49	68.49
(f)	Depreciation, depletion and amortisation expense	66.81	66.81
(g)	Other Expenses		
1	Other Expenses	173.68	173.68
	Total other expenses	173.68	173.68
	Total expenses	1097.01	1097.01
3	Total profit before exceptional items and tax	-212.51	-212.51
4	Exceptional items	0	0
5	Total profit before tax	-212.51	-212.51
6	Tax expense		
7	Current tax	0	0
8	Deferred tax	1.79	1.79
9	Total tax expenses	1.79	1.79
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	-214.3	-214.3
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	-214.3	-214.3
17	Other comprehensive income net of taxes	-5.09	-5.09
18	Total Comprehensive Income for the period	-219.39	-219.39
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	-4.25	-4.25	
	Diluted earnings (loss) per share from continuing operations	-4.25	-4.25	
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	-4.25	-4.25	
	Diluted earnings (loss) per share from continuing and discontinued operations	-4.25	-4.25	
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.The above unaudited standalone financial results for the quarter ended June 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on August 14, 2025 which has been subjected to limited review by the statutory auditors of the Company, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- 2.The company operates in one primary segment only, i.e. Ophthalmics Lenses and therefore IND AS 108 - Operating Segment is not applicable.
- 3.The figures for the quarter ended March 31, 2025 are balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures of nine months ended December 31, 2024 which were subject to limited review by the statutory auditors of the company.
- 4.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	01-04-2025	01-04-2025
	Date of end of reporting period	30-06-2025	30-06-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
i	Amount of items that will not be reclassified to profit and loss		
1	Remeasurement of post-employment defined benefit plans - gain / (loss)	-6.88	-6.88
	Total Amount of items that will not be reclassified to profit and loss	-6.88	-6.88
2	Income tax relating to items that will not be reclassified to profit or loss	-1.79	-1.79
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	-5.09	-5.09

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	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	1695.05	
B	Of the total amount outstanding, amount of default as on date	0	
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	1695.05	

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MSEI Symbol*	BSE
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Whether results are audited or unaudited for the Year to date for current period ended/year ended	
Segment Reporting	Single segment
Description of single segment	OPHTHALMICS LENSES
Start date and time of board meeting	14-08-2025 13:15
End date and time of board meeting	14-08-2025 14:50
Whether cash flow statement is applicable on company	
Type of cash flow statement	
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		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
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	3230.51	3230.51
	Other income	20.94	20.94
	Total income	3251.45	3251.45
2	Expenses		
(a)	Cost of materials consumed	662.66	662.66
(b)	Purchases of stock-in-trade	1862.11	1862.11
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-335.35	-335.35
(d)	Employee benefit expense	479.85	479.85
(e)	Finance costs	76.63	76.63
(f)	Depreciation, depletion and amortisation expense	79.91	79.91
(g)	Other Expenses		
1	Other Expenses	480.62	480.62
	Total other expenses	480.62	480.62
	Total expenses	3306.43	3306.43
3	Total profit before exceptional items and tax	-54.98	-54.98
4	Exceptional items	0	0
5	Total profit before tax	-54.98	-54.98
6	Tax expense		
7	Current tax	5.94	5.94
8	Deferred tax	1.79	1.79
9	Total tax expenses	7.73	7.73
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	-62.71	-62.71
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	-1.36	-1.36
16	Total profit (loss) for period	-64.07	-64.07
17	Other comprehensive income net of taxes	-5.09	-5.09
18	Total Comprehensive Income for the period	-69.16	-69.16
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	-2.02	-2.02	
	Diluted earnings (loss) per share from continuing operations	-2.02	-2.02	
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	-2.02	-2.02	
	Diluted earnings (loss) per share from continuing and discontinued operations	-2.02	-2.02	
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.The unaudited 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% Holding)

2.The above unaudited consolidated financial results for the quarter ended June 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on August 14, 2025 which has been subjected to limited review by the statutory auditors of the Company, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

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

4.The figures for the quarter ended March 31, 2025 are balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures of nine months ended December 31, 2024 which were subject to limited review by the statutory auditors of the company.

5.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	01-04-2025	01-04-2025
	Date of end of reporting period	30-06-2025	30-06-2025
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	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)	-6.88	-6.88
	Total Amount of items that will not be reclassified to profit and loss	-6.88	-6.88
2	Income tax relating to items that will not be reclassified to profit or loss	-1.79	-1.79
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	-5.09	-5.09

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	Yes	31-07-2027