

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	14-11-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	28-10-2025	
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	14-11-2025 16:30	
End date and time of board meeting	14-11-2025 17:55	
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	Not applicable	
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	30-05-2025	
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?	No	There are no defaults on loans.

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		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
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	610.64	1488.13
	Other income	136.68	143.69
	Total income	747.32	1631.82
2	Expenses		
(a)	Cost of materials consumed	298.26	811.45
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-35.96	-44.83
(d)	Employee benefit expense	259.35	543.06
(e)	Finance costs	57.1	125.59
(f)	Depreciation, depletion and amortisation expense	67.87	134.68
(g)	Other Expenses		
1	Other Expenses	151.17	324.85
	Total other expenses	151.17	324.85
	Total expenses	797.79	1894.8
3	Total profit before exceptional items and tax	-50.47	-262.98
4	Exceptional items	0	0
5	Total profit before tax	-50.47	-262.98
6	Tax expense		
7	Current tax	0	0
8	Deferred tax	1.79	3.58
9	Total tax expenses	1.79	3.58
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	-52.26	-266.56
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	-52.26	-266.56
17	Other comprehensive income net of taxes	-5.09	-10.18
18	Total Comprehensive Income for the period	-57.35	-276.74
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		

20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	Details of equity share capital			
	Paid-up equity share capital	504.06	504.06	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	-1.04	-5.29	
	Diluted earnings (loss) per share from continuing operations	-1.04	-5.29	
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	-1.04	-5.29	
	Diluted earnings (loss) per share from continuing and discontinued operations	-1.04	-5.29	
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 unaudited standalone financial results for the quarter and half year ended September 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 November 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).

4.The company operates in one primary segment only, i.e. manufacturing of Ophthalmics Lenses and therefore no further disclosures are required in this regard.

5.The Board of Directors of GSV Ophthalmics Private Limited (GSV), a material subsidiary of the Company had proposed the closure of the Company by opting for "Voluntary Winding Up" as it was not carrying any business since its inception. Accordingly, the Board of Directors and shareholders of its Holding Company GKB Ophthalmics Limited have approved the proposal of voluntary liquidation of GSV vide Board meeting dated September 22, 2025 and shareholders' meeting through Postal Ballot conducted by remote e-voting dated November 01, 2025.

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

Statement of Asset and Liabilities	
Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	30-09-2025
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	1381.11
Capital work-in-progress	378.3
Investment property	0
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	0
Loans, non-current	0
Other non-current financial assets	4.89
Total non-current financial assets	1194.44
Deferred tax assets (net)	29.58
Other non-current assets	265.24
Total non-current assets	3248.67
2 Current assets	
Inventories	608.31
Current financial asset	
Current investments	0.08
Trade receivables, current	554.51
Cash and cash equivalents	0.13
Bank balance other than cash and cash equivalents	43.63
Loans, current	0
Other current financial assets	58.09
Total current financial assets	656.44
Current tax assets (net)	0
Other current assets	65.53
Total current assets	1330.28
3 Non-current assets classified as held for sale	0
4 Regulatory deferral account debit balances and related deferred tax Assets	0
Total assets	4578.95
Total current assets	1330.28
3 Non-current assets classified as held for sale	0

4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	4578.95
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	504.06
	Other equity	986.62
	Total equity attributable to owners of parent	1490.68
	Non controlling interest	
	Total equity	1490.68
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	150.03
	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	
	Total non-current financial liabilities	150.03
	Provisions, non-current	285.83
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	435.86
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	1625.55
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	142.48
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	539.79
	Total Trade payable	682.27
	Other current financial liabilities	187.3
	Total current financial liabilities	2495.12
	Other current liabilities	69.04
	Provisions, current	88.25
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	2652.41
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	3088.27
	Total equity and liabilities	4578.95
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurement of post-employment defined benefit plans - gain / (loss)	-6.88	-13.76
	Total Amount of items that will not be reclassified to profit and loss	-6.88	-13.76
2	Income tax relating to items that will not be reclassified to profit or loss	-1.79	-3.58
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	-10.18

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	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	-262.98
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	125.59
	Adjustments for decrease (increase) in inventories	-0.14
	Adjustments for decrease (increase) in trade receivables, current	180.47
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-27.65
	Adjustments for decrease (increase) in other non-current assets	-19.26
	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	-8.01
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	15.83
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	134.68
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	13.15
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	23.67
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	-2.01
	Adjustments for unrealised foreign exchange losses gains	-6.06
	Adjustments for dividend income	0.04
	Adjustments for interest income	2.33
	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)	-21.09
	Other adjustments for non-cash items	-108.36
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	298.44
	Net cash flows from (used in) operations	35.46
	Dividends received	0

	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	0.83
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	34.63
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	22
	Purchase of property, plant and equipment	71.19
	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	-44.92
	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	125.54
	Interest received	2.81
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	124.08
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	0
	Repayments of borrowings	33.03
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	125.59
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-158.62
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	0.09
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	0.09
	Cash and cash equivalents cash flow statement at beginning of period	0.04
	Cash and cash equivalents cash flow statement at end of period	0.13

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		Notes			
	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/ inter-corporate 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	GKB Ophthalmics Products FZE	ZZZZZ9999Z	Wholly owned Subsidiary	Sale of goods or services		750	Approved		74	105.34	26.82												
2	GKB Ophthalmics Ltd.	AAACG7070R	GKB Ophthalmics Products FZE	ZZZZZ9999Z	Wholly owned Subsidiary	Purchase of goods or services		750	Approved		6.16	14.18	4.17												
3	GKB Ophthalmics Ltd.	AAACG7070R	Lencco - The Lens Company	ZZZZZ9999Z	Step Down Subsidiary	Sale of goods or services		1200	Approved		309.84	127.78	113.96												
4	GKB Ophthalmics Ltd.	AAACG7070R	GKB Vision Private Ltd.		Related Party	Purchase of goods or services		2500	Approved		19.15	0	-19.15												
5	GKB Ophthalmics Ltd.	AAACG7070R	GKB Vision Private Ltd.		Related Party	Sale of goods or services		2500	Approved		797.53	310.88	215.46												
6	GKB Ophthalmics Ltd.	AAACG7070R	GKB Vision Private Ltd.		Related Party	Purchase of fixed assets		2500	Approved		76.54	82.61	-159.14												
7	GKB Ophthalmics Ltd.	AAACG7070R	GKB Vision Private Ltd.		Related Party	Any other transaction	Reimbursement of expenses	2500	Approved		0	0	0												
8	GKB Ophthalmics Ltd.	AAACG7070R	GSV Ophthalmics Pvt. Ltd.		Subsidiary	Any other transaction	Lease Deposit	1000	Approved		0	37.7	0												
9	GKB Ophthalmics Ltd.	AAACG7070R	GSV Ophthalmics Pvt. Ltd.		Subsidiary	Any other transaction	Loan availed from Subsidiary Company	500	Approved		0	500	500												
10	GKB Ophthalmics Ltd.	AAACG7070R	Veena Gupta		Related Party	Any other transaction	Lease Rentals	10	Approved		3	2.32	5.02												
11	GKB Ophthalmics Ltd.	AAACG7070R	KG Gupta		Managing Director	Remuneration		70	Approved		25.17	0	0												
12	GKB Ophthalmics Ltd.	AAACG7070R	Cedric Lobo		Executive Director	Remuneration		12	Approved		4.78	0	0												
13	GKB Ophthalmics Ltd.	AAACG7070R	Vikram Gupta		Non-Executive Director	Any other transaction	Director Sitting Fees	3	Approved		0	0	0												
14	GKB Ophthalmics Ltd.	AAACG7070R	Purushottam Mantri		Independent Director	Any other transaction	Director Sitting Fees	3	Approved		0.6	0	0												
15	GKB Ophthalmics Ltd.	AAACG7070R	Ninad Kamat		Independent Director	Any other transaction	Director Sitting Fees	3	Approved		0.8	0	0												
16	GKB Ophthalmics Ltd.	AAACG7070R	Sandhya Kamat		Independent Director	Any other transaction	Director Sitting Fees	3	Approved		0.8	0	0												

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	14-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	28-10-2025
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	14-11-2025 16:30
End date and time of board meeting	14-11-2025 17:55
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	Not applicable

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
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	3017.22	6247.73
	Other income	36.87	57.81
	Total income	3054.09	6305.54
2	Expenses		
(a)	Cost of materials consumed	543.36	1206.02
(b)	Purchases of stock-in-trade	1644.77	3506.88
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-332.77	-668.12
(d)	Employee benefit expense	437.32	917.17
(e)	Finance costs	65.6	142.23
(f)	Depreciation, depletion and amortisation expense	81.77	161.68
(g)	Other Expenses		
1	Other Expenses	419.85	900.47
	Total other expenses	419.85	900.47
	Total expenses	2859.9	6166.33
3	Total profit before exceptional items and tax	194.19	139.21
4	Exceptional items	0	0
5	Total profit before tax	194.19	139.21
6	Tax expense		
7	Current tax	5.4	11.34
8	Deferred tax	1.79	3.58
9	Total tax expenses	7.19	14.92
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	187	124.29
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	-2.88	-4.24
16	Total profit (loss) for period	184.12	120.05
17	Other comprehensive income net of taxes	-130.85	-162.16
18	Total Comprehensive Income for the period	53.27	-42.11
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	160.03	58.21
	Total profit or loss, attributable to non-controlling interests	24.09	61.84

General information about company	
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MSEI Symbol*	BSE
ISIN*	INE265D01015
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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	14-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	28-10-2025
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	14-11-2025 16:30
End date and time of board meeting	14-11-2025 17:55
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	Not applicable

20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent	53.71	-71.19	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-0.44	29.08	
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	3.17	1.15	
	Diluted earnings (loss) per share from continuing operations	3.17	1.15	
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	3.17	1.15	
	Diluted earnings (loss) per share from continuing and discontinued operations	3.17	1.15	
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 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)

4. The above unaudited consolidated financial results for the quarter and half year ended September 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Holding Company at their respective meetings held on November 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).

5. The Group operates in one primary segment only, i.e. manufacturing and trading of Ophthalmics Lenses and therefore no further disclosures are required in this regard.

6. The Board of Directors of GSV Ophthalmics Private Limited (GSV), a material subsidiary of the Holding Company, had proposed its closure by opting for "Voluntary Winding Up" as it was not carrying any business since its inception. Accordingly, the Board of Directors and shareholders of its Holding Company, GKB Ophthalmics Limited, had approved the proposal of voluntary winding up of GSV vide Board meeting dated September 22, 2025 and shareholders' meeting through Postal Ballot conducted by remote e-voting dated November 01, 2025, respectively.

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

Statement of Asset and Liabilities	
Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	30-09-2025
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated
Assets	
1 Non-current assets	
Property, plant and equipment	1633.64
Capital work-in-progress	378.3
Investment property	0
Goodwill	0
Other intangible assets	17.92
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	196.97
Trade receivables, non-current	0
Loans, non-current	0
Other non-current financial assets	4.89
Total non-current financial assets	201.86
Deferred tax assets (net)	14.46
Other non-current assets	298.59
Total non-current assets	2544.77
2 Current assets	
Inventories	5661.21
Current financial asset	
Current investments	0.08
Trade receivables, current	2954.55
Cash and cash equivalents	260.48
Bank balance other than cash and cash equivalents	1076.89
Loans, current	0
Other current financial assets	24.14
Total current financial assets	4316.14
Current tax assets (net)	0
Other current assets	1558.48
Total current assets	11535.83
3 Non-current assets classified as held for sale	0
4 Regulatory deferral account debit balances and related deferred tax Assets	0
Total assets	14080.6
Total current assets	11535.83
3 Non-current assets classified as held for sale	0

4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	14080.6
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	504.06
	Other equity	4751.62
	Total equity attributable to owners of parent	5255.68
	Non controlling interest	468.84
	Total equity	5724.52
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	303.63
	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	303.63
	Provisions, non-current	371.74
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	675.37
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	1161.62
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	142.48
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	4791.71
	Total Trade payable	4934.19
	Other current financial liabilities	260.32
	Total current financial liabilities	6356.13
	Other current liabilities	1236.33
	Provisions, current	88.25
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	7680.71
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	8356.08
	Total equity and liabilities	14080.6
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurement of post-employment defined benefit plans - gain / (loss)	-6.88	-13.76
	Total Amount of items that will not be reclassified to profit and loss	-6.88	-13.76
2	Income tax relating to items that will not be reclassified to profit or loss	-1.79	-3.58
3	Amount of items that will be reclassified to profit and loss		
1	Exchange differences on translation of financial statements of foreign operation	-125.76	-151.98
	Total Amount of items that will be reclassified to profit and loss	-125.76	-151.98
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-130.85	-162.16

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	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	139.21
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	142.23
	Adjustments for decrease (increase) in inventories	-623.43
	Adjustments for decrease (increase) in trade receivables, current	-467.01
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-637.81
	Adjustments for decrease (increase) in other non-current assets	-16.03
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	5.32
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	979.6
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	368.84
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	161.68
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	26.94
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	38.34
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	6.07
	Adjustments for dividend income	0.04
	Adjustments for interest income	27.39
	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)	-21.09
	Other adjustments for non-cash items	42.64
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-21.14
	Net cash flows from (used in) operations	118.07
	Dividends received	0

	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	14.81
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	103.26
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	22
	Purchase of property, plant and equipment	87.54
	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	47.08
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	3.17
	Net cash flows from (used in) investing activities	-15.25
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	31.05
	Repayments of borrowings	15.42
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	145.28
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-129.65
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-41.64
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	-41.64
	Cash and cash equivalents cash flow statement at beginning of period	302.12
	Cash and cash equivalents cash flow statement at end of period	260.48