

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	27-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-05-2026
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	27-05-2026 17:45
End date and time of board meeting	27-05-2026 19:15
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	12-02-2026
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 is no defaults on loans during the quarter under review.

## Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
<b>Part I</b>	<b>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.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	640.18	2564.41
	Other income	99	596.81
	<b>Total income</b>	<b>739.18</b>	<b>3161.22</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	285.85	1269.49
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	36.9	52.19
(d)	Employee benefit expense	218.89	967.11
(e)	Finance costs	31.85	217.1
(f)	Depreciation, depletion and amortisation expense	66.02	268.75
(g)	<b>Other Expenses</b>		
<b>1</b>	<b>Other Expenses</b>	<b>142.84</b>	<b>572.08</b>
	<b>Total other expenses</b>	<b>142.84</b>	<b>572.08</b>
	<b>Total expenses</b>	<b>782.35</b>	<b>3346.72</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>-43.17</b>	<b>-185.5</b>
<b>4</b>	<b>Exceptional items</b>	<b>-149.4</b>	<b>-178.99</b>
<b>5</b>	<b>Total profit before tax</b>	<b>-192.57</b>	<b>-364.49</b>
<b>6</b>	<b>Tax expense</b>		
<b>7</b>	Current tax	0	0
<b>8</b>	Deferred tax	-4.26	-7.7
<b>9</b>	<b>Total tax expenses</b>	<b>-4.26</b>	<b>-7.7</b>
<b>10</b>	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>-188.31</b>	<b>-356.79</b>
<b>12</b>	Profit (loss) from discontinued operations before tax	0	0
<b>13</b>	Tax expense of discontinued operations	0	0
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>
<b>15</b>	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>16</b>	<b>Total profit (loss) for period</b>	<b>-188.31</b>	<b>-356.79</b>
<b>17</b>	<u>Other comprehensive income net of taxes</u>	12.12	21.91
<b>18</b>	<b>Total Comprehensive Income for the period</b>	<b>-176.19</b>	<b>-334.88</b>
<b>19</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		

<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
<b>21</b>	<b>Details of equity share capital</b>			
	Paid-up equity share capital	504.06	504.06	
	Face value of equity share capital	10	10	
<b>22</b>	Reserves excluding revaluation reserve		0	
<b>23</b>	<b>Earnings per share</b>			
<b>i</b>	<b>Earnings per equity share for continuing operations</b>			
	Basic earnings (loss) per share from continuing operations	-3.74	-7.08	
	Diluted earnings (loss) per share from continuing operations	-3.74	-7.08	
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>			
	Basic earnings (loss) per share from continuing and discontinued operations	-3.74	-7.08	
	Diluted earnings (loss) per share from continuing and discontinued operations	-3.74	-7.08	
<b>24</b>	Debt equity ratio			Textual Information( 1)
<b>25</b>	Debt service coverage ratio			Textual Information( 2)
<b>26</b>	Interest service coverage ratio			Textual Information( 3)
<b>27</b>	<b>Disclosure of notes on financial results</b>			Textual Information(4)

## Text Block

3. These financial results have been prepared in conformity with the recognition and measurement principles in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

4. The audited standalone financial results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on May 27, 2026 which has been subjected to audit by the statutory auditors of the Company.

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

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

Based on the requirements of New Labour Codes and relevant Accounting Standards, the Company has estimated the liability for employee benefits, which has resulted in an incremental expense, on account of recognition of past service cost on account of gratuity liability to employees amounting to Rs. 29.59 lakhs and Rs. 120.69 lakhs during the quarter ended December 2025 and quarter ended March 31, 2026 respectively, which is reported as an exceptional item. The Company continues to monitor the finalisation of Central and State Rules and clarifications from the Government on the New Labour Codes and would provide appropriate accounting effect on the basis of such developments, as needed.

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

8. The figures for the quarter ended March 31, 2026 and March 31, 2025 are balancing figures between the audited figures in respect of the full previous financial year and the published unaudited year to date figures upto the third quarter of the respective previous financial years, which were subject to limited review by the statutory auditors.

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

Textual Information(4)

<b>Statement of Asset and Liabilities</b>	
Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	31-03-2026
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
<b>Assets</b>	
<b>1 Non-current assets</b>	
Property, plant and equipment	1249.16
Capital work-in-progress	378.3
Investment property	0
Goodwill	0
Other intangible assets	0
Intangible assets under development	0
Biological assets other than bearer plants	0
Investments accounted for using equity method	0
<b>Non-current financial assets</b>	
Non-current investments	18.55
Trade receivables, non-current	0
Loans, non-current	0
<b>Other non-current financial assets</b>	
1 Other Financial assets	6.99
2	
3	
4	
5	
<b>Details of other non-current financial assets</b>	
<b>Total of other non-current financial assets</b>	<b>6.99</b>
<b>Total non-current financial assets</b>	<b>25.54</b>
Deferred tax assets (net)	29.34
<b>Other non-current assets</b>	
1 Other non-current assets	276.7
2	
3	
4	
5	
<b>Details of other non-current assets</b>	
<b>Total of other non-current assets</b>	<b>276.7</b>
<b>Total non-current assets</b>	<b>1959.04</b>
<b>2 Current assets</b>	
Inventories	517.53
<b>Current financial asset</b>	
Current investments	0

	Trade receivables, current	518.25
	Cash and cash equivalents	0.05
	Bank balance other than cash and cash equivalents	222.97
	Loans, current	0
	<b>Other current financial assets</b>	
1	Other current financial assets	376.42
2		
3		
4		
5		
	<b>Details of other current financial assets</b>	
	<b>Total of Other current financial assets</b>	<b>376.42</b>
	<b>Total current financial assets</b>	<b>1117.69</b>
	Current tax assets (net)	
	<b>Other current assets</b>	
1	Other current assets	65.85
2		
3		
4		
5		
	<b>Details of other current assets</b>	
	<b>Total of other current assets</b>	<b>65.85</b>
	<b>Total current assets</b>	<b>1701.07</b>
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	<b>Total assets</b>	<b>3660.11</b>
	<b>Equity and liabilities</b>	
1	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	504.06
	Other equity	928.48
	<b>Total equity attributable to owners of parent</b>	<b>1432.54</b>
	Non controlling interest	
	<b>Total equity</b>	<b>1432.54</b>
2	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	102.34
	<b>Trade Payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	<b>Total Trade payable</b>	
	<b>Other non-current financial liabilities</b>	
1		
2		

3		
4		
5		
	<b>Details of other non-current financial liabilities</b>	
	<b>Total of other non-current financial liabilities</b>	
	<b>Total non-current financial liabilities</b>	<b>102.34</b>
	Provisions, non-current	407.4
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	<b>Other non-current liabilities</b>	
1		
2		
3		
4		
5		
	<b>Details of other non-current liabilities</b>	
	<b>Total of other non-current liabilities</b>	
	<b>Total non-current liabilities</b>	<b>509.74</b>
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	851.32
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	105.04
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	399.35
	<b>Total Trade payable</b>	<b>504.39</b>
	<b>Other current financial liabilities</b>	
1	Other current financial liabilities	210.09
2		
3		
4		
5		
	<b>Details of other current financial liabilities</b>	
	<b>Total of other current financial liabilities</b>	<b>210.09</b>
	<b>Total current financial liabilities</b>	<b>1565.8</b>
	<b>Other current liabilities</b>	
1	Other current liabilities	18.75
2		
3		
4		
5		
	<b>Details of other current liabilities</b>	
	<b>Total of other current liabilities</b>	<b>18.75</b>
	Provisions, current	133.28
	Current tax liabilities (Net)	
	Deferred government grants, Current	

	<b>Total current liabilities</b>	<b>1717.83</b>
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	
	<b>Total liabilities</b>	<b>2227.57</b>
	<b>Total equity and liabilities</b>	<b>3660.11</b>
	<b>Disclosure of notes on assets and liabilities</b>	

<b>Other Comprehensive Income</b>			
	Date of start of reporting period	01-01-2026	01-04-2025
	Date of end of reporting period	31-03-2026	31-03-2026
	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	Re-measurement gains / (losses) on defined benefit plans	16.38	29.61
	Total Amount of items that will not be reclassified to profit and loss	16.38	29.61
2	Income tax relating to items that will not be reclassified to profit or loss	4.26	7.70
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	12.12	21.91

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consol dated	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	-364.49
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	217.1
	Adjustments for decrease (increase) in inventories	90.64
	Adjustments for decrease (increase) in trade receivables, current	221.44
	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	-30.24
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-79.5
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-198.55
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-34.46
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	268.75
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	12.66
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	2.37
	Adjustments for dividend income	337.12
	Adjustments for interest income	19.58
	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	-16.79
	Other adjustments to reconcile profit (loss)	119.89
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>216.61</b>
	<b>Net cash flows from (used in) operations</b>	<b>-147.88</b>
	Dividends received	0

	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	0.59
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>-148.47</b>
<b>3</b>	<b>Cash flows from used in investing activities</b>	
	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	79.88
	Proceeds from sales of investment property	1171.08
	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	227.17
	Interest received	16.68
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-136.52
	<b>Net cash flows from (used in) investing activities</b>	<b>1220.53</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	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	270.77
	Repayments of borrowings	1125.72
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	217.1
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>-1072.05</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>0.01</b>
5	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>0.01</b>
	Cash and cash equivalents cash flow statement at beginning of period	0.04
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>0.05</b>

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

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		Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	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	
1	GKB Ophthalmics Ltd.	AAACG7070R	GKB Ophthalmics Products FZE	ZZZZZ9999Z	Wholly Owned Subsidiary	Sale of goods or services		750	Approved			74.74	26.82	59.21											
2	GKB Ophthalmics Ltd.	AAACG7070R	GKB Ophthalmics Products FZE	ZZZZZ9999Z	Wholly Owned Subsidiary	Purchase of goods or services		750	Approved			12.21	4.28	9.02											
3	GKB Ophthalmics Ltd.	AAACG7070R	Lensco - The Lens Company	ZZZZZ9999Z	Step Down Subsidiary	Sale of goods or services		1200	Approved			54.54	113.96	59.48											
4	GKB Ophthalmics Ltd.	AAACG7070R	GKB Vision Private Ltd.		Related Party	Purchase of goods or services		2500	Approved			1.28	-19.15	-20.46											
5	GKB Ophthalmics Ltd.	AAACG7070R	GKB Vision Private Ltd.		Related Party	Sale of goods or services		2500	Approved			714.19	308.19	469.05											
6	GKB Ophthalmics Ltd.	AAACG7070R	GKB Vision Private Ltd.		Related Party	Purchase of fixed assets		2500	Approved			4.46	-159.14	-164.18											
7	GKB Ophthalmics Ltd.	AAACG7070R	GSV Ophthalmics Pvt. Ltd.		Subsidiary	Any other transaction	Loan Repaid	500	Approved			500	0	0											
8	GKB Ophthalmics Ltd.	AAACG7070R	Veena Gupta		Related Party	Any other transaction	Lease Rental	10	Approved			3	5.02	1.35											
9	GKB Ophthalmics Ltd.	AAACG7070R	KG Gupta		Managing Director	Remuneration		70	Approved			14.4	0	0											
10	GKB Ophthalmics Ltd.	AAACG7070R	Codric Lobo		Executive Director	Remuneration		12	Approved			4.78	0	0											
11	GKB Ophthalmics Ltd.	AAACG7070R	Vikram Gupta		Non-Executive Director	Any other transaction	Director's Sitting Fees	3	Approved			0.1	0	0											
12	GKB Ophthalmics Ltd.	AAACG7070R	Purushottam Mantri		Independent Director	Any other transaction	Director's Sitting Fees	3	Approved			0.5	0	0											
13	GKB Ophthalmics Ltd.	AAACG7070R	Ninad Karnat		Independent Director	Any other transaction	Director's Sitting Fees	3	Approved			0.5	0	0											
14	GKB Ophthalmics Ltd.	AAACG7070R	Sandhya Karnat		Independent Director	Any other transaction	Director's Sitting Fees	3	Approved			0.5	0	0											
15	GKB Ophthalmics Ltd.	AAACG7070R	Chrudas Sawant		Key Managerial Personnel	Remuneration		20	Approved			5.89	0	0											
16	GKB Ophthalmics Ltd.	AAACG7070R	Pooja Bicholkar		Key Managerial Personnel	Remuneration		15	Approved			4.64	0	0											
17	GKB Ophthalmics Ltd.	AAACG7070R	K.G. Gupta		Managing	Any other	Repayment of Loan to	300	Approved			50	252.33	202.33											





<b>Details of Impact of Audit Qualification</b>			
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,LLP	Yes	31-07-2027

<b>General information about company</b>	
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	27-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-05-2026
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	27-05-2026 17:45
End date and time of board meeting	27-05-2026 19:15
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		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
<b>Part I</b>	<b>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.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	2979.27	14906.35
	Other income	80.66	224.48
	<b>Total income</b>	<b>3059.93</b>	<b>15130.83</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	462.14	2030.24
(b)	Purchases of stock-in-trade	1523.07	8973.21
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-25.16	-463.76
(d)	Employee benefit expense	331.55	1610.69
(e)	Finance costs	51.77	267.45
(f)	Depreciation, depletion and amortisation expense	80.03	323.7
(g)	<b>Other Expenses</b>		
<b>1</b>	<b>Other Expenses</b>	<b>376.59</b>	<b>1894.06</b>
	<b>Total other expenses</b>	<b>376.59</b>	<b>1894.06</b>
	<b>Total expenses</b>	<b>2799.99</b>	<b>14635.59</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>259.94</b>	<b>495.24</b>
<b>4</b>	<b>Exceptional items</b>	<b>-149.4</b>	<b>-178.99</b>
<b>5</b>	<b>Total profit before tax</b>	<b>110.54</b>	<b>316.25</b>
<b>6</b>	<b>Tax expense</b>		
<b>7</b>	Current tax	0	15.36
<b>8</b>	Deferred tax	-4.26	-7.7
<b>9</b>	<b>Total tax expenses</b>	<b>-4.26</b>	<b>7.66</b>
<b>10</b>	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>114.8</b>	<b>308.59</b>
<b>12</b>	Profit (loss) from discontinued operations before tax	0	0
<b>13</b>	Tax expense of discontinued operations	0	0
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>
<b>15</b>	Share of profit (loss) of associates and joint ventures accounted for using equity method	-2.86	-5.88
<b>16</b>	<b>Total profit (loss) for period</b>	<b>111.94</b>	<b>302.71</b>
<b>17</b>	<u>Other comprehensive income net of taxes</u>	<u>-213.18</u>	<u>-405.97</u>
<b>18</b>	<b>Total Comprehensive Income for the period</b>	<b>-101.24</b>	<b>-103.26</b>
<b>19</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent	19.34	121.85
	Total profit or loss, attributable to non-controlling interests	92.6	180.86

<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>			
	Comprehensive income for the period attributable to owners of parent	-153.92	-203.66	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	52.68	100.4	
<b>21</b>	<b>Details of equity share capital</b>			
	Paid-up equity share capital	504.06	504.06	
	Face value of equity share capital	10	10	
<b>22</b>	Reserves excluding revaluation reserve	0		
<b>23</b>	<b>Earnings per share</b>			
<b>i</b>	<b>Earnings per equity share for continuing operations</b>			
	Basic earnings (loss) per share from continuing operations	0.38	2.42	
	Diluted earnings (loss) per share from continuing operations	0.38	2.42	
<b>ii.</b>	<b>Earnings per equity share for discontinued operations</b>			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>			
	Basic earnings (loss) per share from continuing and discontinued operations	0.38	2.42	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.38	2.42	
<b>24</b>	Debt equity ratio			Textual Information( 1)
<b>25</b>	Debt service coverage ratio			Textual Information( 2)
<b>26</b>	Interest service coverage ratio			Textual Information( 3)
<b>27</b>	Disclosure of notes on financial results			Textual Information(4)

## Text Block

3. The audited consolidated financial results include results of the Holding Company, its subsidiaries (together referred to as "the Group") and its share in associate, as referred

## Name of the Company Relationship

1. GKB Ophthalmics Limited Holding Company
2. GSV Ophthalmics Private Limited (refer note 8) Subsidiary (till November 21, 2025)
3. GKB Ophthalmics Products [FZE] Wholly Owned Subsidiary  
(including its following Subsidiaries and Associate)
  - a. Lensco - The Lens Company (Subsidiary)
  - b. Prescription Optical Products LLC (Subsidiary)
  - c. Prime Ophthalmic Products (PTY) Ltd (Subsidiary)
  - d. GKB Vision FZC (Associate - 49% Holding)

4. These financial results have been prepared in conformity with the recognition and measurement principles in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

5. The above audited consolidated financial results for the year ended March 31, 2026 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 27, 2026 which has been subjected to audit by the Statutory Auditors of their Holding Company.

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

7. On November 21, 2025, the Government of India notified the four labour codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "the Labour Codes"). Based on the requirements of New Labour Codes and relevant Accounting Standards the Holding Company has estimated the liability for employee benefits, which has resulted in an incremental expense, on account of recognition of past service cost on account of gratuity liability to employees amounting to Rs. 29.59 lakhs and Rs. 120.69 lakhs during the quarter ended December 31, 2025 and quarter ended March 31, 2026 respectively, which is reported as an exceptional item. The Holding Company continues to monitor the finalisation of Central and State Rules and clarifications from the Government on the New Labour Codes and would provide appropriate accounting effect on the basis of such developments, as needed.

8. 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 voting dated November 01, 2025, respectively. The total investment of Rs 11.70 Crores has been received by the Holding company as on March 31, 2026. Also, an amount of Rs 69.72 lakhs as residual share of equity have been received in the form of deemed dividend.

9. The figures for the quarter ended March 31, 2026 and 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 upto the respective financial years, which were subject to limited review by the statutory auditors.

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

Textual Information(4)

<b>Statement of Asset and Liabilities</b>	
Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	31-03-2026
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
<b>Assets</b>	
<b>1 Non-current assets</b>	
Property, plant and equipment	1482.3
Capital work-in-progress	378.3
Investment property	
Goodwill	0
Other intangible assets	18.64
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
<b>Non-current financial assets</b>	
Non-current investments	195.33
Trade receivables, non-current	
Loans, non-current	0
<b>Other non-current financial assets</b>	
1 Other non-current financial assets	6.99
2	
3	
4	
5	
<b>Details of other non-current financial assets</b>	
<b>Total of other non-current financial assets</b>	<b>6.99</b>
<b>Total non-current financial assets</b>	<b>202.32</b>
Deferred tax assets (net)	29.34
<b>Other non-current assets</b>	
1 Other non-current assets	309.69
2	
3	
4	
5	
<b>Details of other non-current assets</b>	
<b>Total of other non-current assets</b>	<b>309.69</b>
<b>Total non-current assets</b>	<b>2420.59</b>
<b>2 Current assets</b>	
Inventories	5463.08
<b>Current financial asset</b>	
Current investments	0

	Trade receivables, current	4486.69
	Cash and cash equivalents	266.69
	Bank balance other than cash and cash equivalents	222.97
	Loans, current	0
	<b>Other current financial assets</b>	
1	Other current financial assets	110.16
2		
3		
4		
5		
	<b>Details of other current financial assets</b>	
	<b>Total of Other current financial assets</b>	<b>110.16</b>
	<b>Total current financial assets</b>	<b>5086.51</b>
	Current tax assets (net)	
	<b>Other current assets</b>	
1	Other current assets	246.46
2		
3		
4		
5		
	<b>Details of other current assets</b>	
	<b>Total of other current assets</b>	<b>246.46</b>
	<b>Total current assets</b>	<b>10796.05</b>
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	<b>Total assets</b>	<b>13216.64</b>
	<b>Equity and liabilities</b>	
1	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	504.06
	Other equity	4779.25
	<b>Total equity attributable to owners of parent</b>	<b>5283.31</b>
	Non controlling interest	205.48
	<b>Total equity</b>	<b>5488.79</b>
2	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	157.49
	<b>Trade Payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	<b>Total Trade payable</b>	
	<b>Other non-current financial liabilities</b>	
1		
2		

3		
4		
5		
	<b>Details of other non-current financial liabilities</b>	
	<b>Total of other non-current financial liabilities</b>	
	<b>Total non-current financial liabilities</b>	<b>157.49</b>
	Provisions, non-current	451.6
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	<b>Other non-current liabilities</b>	
1		
2		
3		
4		
5		
	<b>Details of other non-current liabilities</b>	
	<b>Total of other non-current liabilities</b>	
	<b>Total non-current liabilities</b>	<b>609.09</b>
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	1008.02
	<b>Trade Payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	105.04
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	5524.03
	<b>Total Trade payable</b>	<b>5629.07</b>
	<b>Other current financial liabilities</b>	
1	Other current financial liabilities	314.24
2		
3		
4		
5		
	<b>Details of other current financial liabilities</b>	
	<b>Total of other current financial liabilities</b>	<b>314.24</b>
	<b>Total current financial liabilities</b>	<b>6951.33</b>
	<b>Other current liabilities</b>	
1	Other current liabilities	32.58
2		
3		
4		
5		
	<b>Details of other current liabilities</b>	
	<b>Total of other current liabilities</b>	<b>32.58</b>
	Provisions, current	134.85
	Current tax liabilities (Net)	
	Deferred government grants, Current	

	<b>Total current liabilities</b>	<b>7118.76</b>
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	
	<b>Total liabilities</b>	<b>7727.85</b>
	<b>Total equity and liabilities</b>	<b>13216.64</b>
	<b>Disclosure of notes on assets and liabilities</b>	

<b>Other Comprehensive Income</b>			
	Date of start of reporting period	01-01-2026	01-04-2025
	Date of end of reporting period	31-03-2026	31-03-2026
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Re-measurement gains / (losses) on defined benefit plans	16.38	29.61
	Total Amount of items that will not be reclassified to profit and loss	16.38	29.61
2	Income tax relating to items that will not be reclassified to profit or loss	4.26	7.70
3	Amount of items that will be reclassified to profit and loss		
1	Exchange differences on translation of financial statements of foreign operation	-225.30	-427.88
	Total Amount of items that will be reclassified to profit and loss	-225.30	-427.88
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-213.18	-405.97

Cash flow statement; indirect		
Particulars		Year ended (dd-mmm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	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	316.25
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	267.45
	Adjustments for decrease (increase) in inventories	-425.3
	Adjustments for decrease (increase) in trade receivables, current	-2185.41
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	674.21
	Adjustments for decrease (increase) in other non-current assets	-26.65
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-77.32
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	1457.36
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-834.93
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	323.7
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-0.6
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	94.06
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	2.37
	Adjustments for dividend income	69.76
	Adjustments for interest income	48.69
	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	-7.59
	Other adjustments to reconcile profit (loss)	196.85
	Other adjustments for non-cash items	-2.95
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>-663.2</b>
	<b>Net cash flows from (used in) operations</b>	<b>-346.95</b>
	Dividends received	0

	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	33.71
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>-388.66</b>
<b>3</b>	<b>Cash flows from used in investing activities</b>	
	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	12.8
	Purchase of property, plant and equipment	102.71
	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	69.76
	Interest received	65
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	854.99
	<b>Net cash flows from (used in) investing activities</b>	<b>899.84</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	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	303.8
	Repayments of borrowings	587.91
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	270.5
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>-554.61</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-35.43</b>
5	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-35.43</b>
	Cash and cash equivalents cash flow statement at beginning of period	302.12
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>266.69</b>

<b>Details of Impact of Audit Qualification</b>			
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 , LLP	Yes	31-07-2027