GKB OPHTHALMICS PRODUCTS FZE Balance Sheet as at 31 March 2025

Notes Notes SI March 2025 Notes Note			As at	As at	
Non-current assets Fropersy, plant and equipment Frimancial assets Fropersy, plant and equipment Frimancial assets Frimancial Bibilities Frimancial liabilities Frimancial liab	ASSETS	Notes	31 March 2025	31 March 2024	
Property, plant and equipment 6					
Financial assets 7			10 000 000		
Investments		6	10,259,889	12,539,095	
Other non-current assets 8 2,918,175 2,697,298 Total non-current assets 26,016,776 23,915,024 Current assets 226,016,776 23,915,024 Current assets 3 25,7874,567 225,339,430 Financial assets 9 257,874,567 225,339,430 Financial assets 10 191,131,362 218,354,257 Cash and cash equivalents 11 7,472,173 15,692,660 Other financial assets 12 1,701,903 1,306,446 Other current assets 13 85,034,497 3,587,931 Total current assets 569,231,278 488,195,748 EQUITY AND LIABILITIES Equity 488,195,748 Equity 15 266,400,228 281,265,858 Total equity 15 266,400,228 281,265,858 Total equity 15 266,400,228 281,265,858 Total power liabilities 17 8,264,122 7,107,748 Other con-current liabilities 17 8,264,122 7,107,748 <		_			
Total non-current assets 26,016,776 23,915,024				•	
Current assets		8			
Inventories 9 257,874,567 225,339,40 Financial assets 10 191,131,362 218,354,257 Cash and cash equivalents 11 7,472,173 15,692,660 Other financial assets 12 1,701,903 1,306,446 Other current assets 13 85,034,497 3,587,931 Total current assets 569,231,278 488,195,748 EQUITY AND LIABILITIES Equity Equity share capital 14 3,490,475 3,404,217 Other equity 15 266,400,228 281,265,858 Total equity 266,400,228 281,265,858 Total equity 266,400,228 281,265,858 Total equity 266,400,228 27,107,748 Current liabilities 18 - 4,078,116 Employee benefit obligations 17 8,264,122 7,107,748 Other on-current liabilities 18 - 4,078,116 Employee benefit obligations 17 8,264,122 7,107,748 Other on-current liabilities 18 - 4,078,116 Employee benefit obligations 17 8,264,122 7,107,748 Other on-current liabilities 18 - 4,078,116 Employee benefit obligations 17 8,264,122 7,107,748 Other on-current liabilities 18 - 4,078,116 Employee benefit obligations 19 1,185,864 Current liabilities 19 1,185,864 Current liabilities 19 1,185,864 Other current liabilities 19 1,185,864 Current liabilities 19 1,185,864 Other current liabilities 19 1,185,864 Other current liabilities 19 1,283,39,809 Other current liabilities 291,076,483 192,339,809 Total liabilities 291,076,483 192,339,809	Total non-cultent assets		26,016,776	23,915,024	
Financial assets	Current assets				
Financial assets	Inventories	a	257 874 567	225 330 430	
Cash and cash equivalents 11 7,472,173 15,692,660 Other financial assets 12 1,701,903 1,366,446 Other current assets 13 85,034,497 3,587,931 Total current assets 543,214,502 464,280,724 Total assets 559,231,278 488,195,748 EQUITY AND LIABILITIES Equity 2 Equity 15 266,400,228 281,265,858 Total equity 15 266,400,228 281,265,858 Total equity 5 269,890,703 284,670,075 Liabilities 8 269,890,703 284,670,075 Liabilities 8 4,078,116 4,078,116 Employee benefit obligations 16 4,078,116 4,078,116 Employee benefit obligations 17 8,264,122 7,107,748 Other on-current liabilities 18 - - Total non-current liabilities 19 17,11,185,864 Current liabilities 19 193,178,145 176,479,7711 enterprise and small ent	Financial assets	,	251,014,501	223,337,430	
Cash and cash equivalents	Trade receivables	10	101 131 362	218 354 257	
Other financial assets 12 1,701,903 1,366,446 Other current assets 13 85,034,497 3,587,931 Total current assets 543,214,502 464,280,724 Total assets 569,231,278 488,195,748 EQUITY AND LIABILITIES Equity 2569,231,278 488,195,748 EQUITY AND LIABILITIES Equity 14 3,490,475 3,404,217 Other equity 15 266,400,228 281,265,858 Total equity 15 266,400,228 281,265,858 Total equity 15 266,400,228 281,265,858 Non-current liabilities 16 - 4,078,116 Employee benefit obligations 17 8,264,122 7,107,748 Other non-current liabilities 18 - - Total non-current liabilities 18 - - Total questanding dues of micro enterprises and small enterprises 19 11,185,864 Current liabilities 19 19 19 1)total outstanding dues of creditors other than micro 193,1	Cash and cash equivalents	3.7			
Total current assets 13 85,034,497 3,587,931 Total current assets 543,214,502 464,280,724 Total assets 569,231,278 488,195,748 EQUITY AND LIABILITIES Equity Equity share capital 14 3,490,475 3,404,217 Other equity 15 266,400,228 281,265,858 Total equity 15 266,400,228 281,265,858 Total equity 260,400,228 281,265,858 Total equity 260,400,228 281,265,858 Total equity 260,400,228 281,265,858 Financial liabilities 8000,000,000 Employee benefit obligations 16 5 4,078,116 Employee benefit obligations 17 8,264,122 7,107,748 Other non-current liabilities 18 5 7,107,748 Other non-current liabilities 18 5 7,107,748 Current liabilities 8,264,122 11,185,864 Current liabilities 19 (1)total outstanding dues of micro enterprises and small enterprises 19 (1)total outstanding dues of creditors other than micro 193,178,145 176,479,711 enterprise and small enterprise 20 97,898,308 15,860,098 Total liabilities 20 97,898,308 15,860,098 Total current liabilities 291,076,453 192,339,809 Total liabilities 299,340,575 203,525,673	to the contraction of the contract of the second of the contract of the contra				
Total susers	Other current assets		the state of the state of the state of	•	
Total assets 569,231,278 488,195,748 EQUITY AND LIABILITIES Equity Equity share capital 14 3,404,217 266,400,228 281,265,858 281,265,858 Total equity 15 269,890,703 284,670,075 Case,670,075 A,078,116 Case,670,075 A,078,116 Case,670,075 Case,670,075 <th colsp<="" td=""><td>Total current assets</td><td>.,</td><td></td><td></td></th>	<td>Total current assets</td> <td>.,</td> <td></td> <td></td>	Total current assets	.,		
EQUITY AND LIABILITIES Equity Equity share capital 14 3,490,475 3,404,217 Other equity 15 266,400,228 281,265,858 Total equity 15 269,890,703 284,670,075 Liabilities Non-current liabilities Financial liabilities Borrowings 16 - 4,078,116 Employee benefit obligations 17 8,264,122 7,107,748 Other non-current liabilities 18 - 1 Total non-current liabilities Current liabilities Trade payables 19 i)total outstanding dues of micro enterprises and small enterprises ii)total outstanding dues of creditors other than micro enterprise and small enterprise and small enterprise and small enterprise and small enterprise 3 19,3178,145 176,479,711 enterprise and small enterprise 3 29,340,575 293,398,999 Total liabilities Total liabilities Total current liabilities 20 97,898,308 15,860,098 Total current liabilities 299,340,575 203,525,673			343,214,302	707,200,727	
EQUITY AND LIABILITIES Equity Equity share capital 14 3,490,475 3,404,217 Other equity 15 266,400,228 281,265,858 Total equity 2 269,890,703 284,670,075 Liabilities Non-current liabilities Financial liabilities Borrowings 16 - 4,078,116 Employee benefit obligations 17 8,264,122 7,107,748 Other non-current liabilities 18 Total non-current liabilities 8,264,122 11,185,864 Current liabilities Trade payables 19 (1) total outstanding dues of micro enterprises and small enterprises 1) total outstanding dues of creditors other than micro enterprise and small enterprise 20 97,898,308 15,860,098 Total current liabilities Total current liabilities 20 97,898,308 15,860,098 Total current liabilities 20 29,340,575 203,525,673	Total assets		569,231,278	488,195,748	
Equity Equity share capital 14 3,490,475 3,404,217 Other equity 15 266,400,228 281,265,858 Total equity 284,670,075 Liabilities					
Equity share capital	EQUITY AND LIABILITIES				
Other equity 15 266,400,228 281,265,858 Total equity 269,890,703 284,670,075 Liabilities Non-current liabilities Financial liabilities Borrowings 16 - 4,078,116 Employee benefit obligations 17 8,264,122 7,107,748 Other non-current liabilities 18 - - Total non-current liabilities 8,264,122 11,185,864 Current liabilities Trade payables 19 - i)total outstanding dues of micro enterprises and small enterprises 193,178,145 176,479,711 other current liabilities 20 97,898,308 15,860,098 Total current liabilities 291,076,453 192,339,809 Total liabilities 299,340,575 203,525,673	Equity				
Total equity 269,890,703 284,670,075 Liabilities Non-current liabilities Financial liabilities 8000000000000000000000000000000000000	Equity share capital	14	3,490,475	3,404,217	
Liabilities Non-current liabilities Financial li	Other equity	15	266,400,228	281,265,858	
Non-current liabilities Financial liabilities Borrowings 16	Total equity		269,890,703	284,670,075	
Non-current liabilities Financial liabilities Borrowings 16	***				
Financial liabilities 16					
Borrowings					
Employee benefit obligations Other non-current liabilities Total non-current liabilities Current liabilities Financial liabilities Trade payables i)total outstanding dues of micro enterprises and small enterprises ii)total outstanding dues of creditors other than micro enterprise and small enterprise Other current liabilities Total current liabilities Total liabilities 20 97,898,308 15,860,098 Total current liabilities Total liabilities 299,340,575 203,525,673		No.			
Other non-current liabilities Total non-current liabilities Current liabilities Financial liabilities Trade payables i)total outstanding dues of micro enterprises and small enterprises ii)total outstanding dues of creditors other than micro enterprise and small enterprise Other current liabilities Total current liabilities 20 97,898,308 15,860,098 Total current liabilities Total liabilities 299,340,575 203,525,673					
Total non-current liabilities 8,264,122 11,185,864 Current liabilities 19 <td></td> <td></td> <td>8,264,122</td> <td>7,107,748</td>			8,264,122	7,107,748	
Current liabilities Financial liabilities Trade payables i)total outstanding dues of micro enterprises and small enterprises ii)total outstanding dues of creditors other than micro enterprise and small enterprise Other current liabilities Total current liabilities 20 97,898,308 15,860,098 291,076,453 192,339,809 Total liabilities 299,340,575 203,525,673		18	-		
Financial liabilities Trade payables i)total outstanding dues of micro enterprises and small enterprises ii)total outstanding dues of creditors other than micro enterprise and small enterprise Other current liabilities Total current liabilities Total liabilities 19 193,178,145 176,479,711 20 97,898,308 15,860,098 291,076,453 192,339,809 Total liabilities 209,340,575 203,525,673	Total non-current liabilities		8,264,122	11,185,864	
Financial liabilities Trade payables i)total outstanding dues of micro enterprises and small enterprises ii)total outstanding dues of creditors other than micro enterprise and small enterprise Other current liabilities Total current liabilities Total liabilities 19 193,178,145 176,479,711 20 97,898,308 15,860,098 291,076,453 192,339,809 Total liabilities 209,340,575 203,525,673	Current liabilities				
Trade payables i)total outstanding dues of micro enterprises and small enterprises ii)total outstanding dues of creditors other than micro enterprise and small enterprise Other current liabilities 20 97,898,308 15,860,098 Total current liabilities 299,340,575 203,525,673					
i)total outstanding dues of micro enterprises and small enterprises ii)total outstanding dues of creditors other than micro enterprise and small enterprise Other current liabilities 20 97,898,308 15,860,098 Total current liabilities 291,076,453 192,339,809 Total liabilities 299,340,575 203,525,673		10			
ii)total outstanding dues of creditors other than micro enterprise and small enterprise 193,178,145 176,479,711 Other current liabilities 20 97,898,308 15,860,098 Total current liabilities 291,076,453 192,339,809 Total liabilities 299,340,575 203,525,673		19			
enterprise and small enterprise 193,178,145 170,479,711 Other current liabilities 20 97,898,308 15,860,098 Total current liabilities 291,076,453 192,339,809 Total liabilities 299,340,575 203,525,673	ii)total outstanding dues of areditors other than micro		•	95	
Other current liabilities 20 97,898,308 15,860,098 Total current liabilities 291,076,453 192,339,809 Total liabilities 299,340,575 203,525,673			193,178,145	176,479,711	
Total current liabilities 291,076,453 192,339,809 Total liabilities 299,340,575 203,525,673		20	07 909 709	15 960 000	
Total liabilities 299,340,575 203,525,673		20			
	t orat out tent Hanillias		491,0/0,453	174,337,809	
	Total liabilities		299,340,575	203,525,673	
Total equity and liabilities 569,231,278 488,195,748			***************************************		
	Total equity and liabilities		569,231,278	488,195,748	

For EXL AUDITING

Registration No. 1245

RASHID ABDULLAH DARWISH ALRAHMAH

Dubai - UAE Abu Dhabi - UAE Sharjah - UAE

Partner

Membership No. 1245

Place: Dubai - UAE Date: 29 May 2025

MARUTI NAIK GENERAL MANAGER

Place:

Date:

FOR GKB OPHTHALMICS PRODUCTS FZE

GKB OPHTHALMICS PRODUCTS FZE Statement of Profit and Loss for the year ended 31 March 2025

		Period Ended	Year ended
Income	Notes	31 March 2025	31 March 2024
Revenue from operations	21	600 004 007	100 (16 040
Other income	22	500,986,997 824,191	402,616,050
Total income	44	501,811,188	651,354 403,267,404
D			100,201,404
Expenses Cost of material consumed			
Purchase of Stock-in-trade	23	•	-
Changes in inventories of finished goods, stock-in-trade and work-in-progress	23	420,075,132	352,876,393
or minimo goods, show-in-tiade and work-in-progress	24	(32,535,137)	(37,409,636)
Employee benefits expense	25	26,465,690	24,648,385
Finance costs	26	1,239,564	893,390
Depreciation and amortization expense	27	3,206,082	1,999,345
Other expenses	28	82,154,768	37,168,846
Total expenses		500,606,099	380,176,723
Profit /(Loss) before exceptional items and tax		1 004 000	
Exceptional items		1,205,089	23,090,681
Profit /(Loss) before tax		1,205,089	23,090,681
Tanana		374 C C C C C C C C C C C C C C C C C C C	
Tax expense Current tax			
Deferred tax		•	*
Total income tax expense		*	*
moonly tast expense			*
Profit/(Loss) for the year from continuing operations		1,205,089	23,090,681
Profit/(Loss) for the year from discontinued operations		*	23,070,001
Tax expense of discontinued operations			
Durflett - N. F N F. H H.			
Profit/(Loss) for the year from discontinued operations, net of tax		*	•
Profit for the period		1,205,089	23,090,681
Other comprehensive income			
Items that will be reclassified subsequently to profit or loss			
Net (loss)/gain on FVTOCl debt securities			
Income tax effect		•	-
T. 1		*	*
Exchange differences on translation of foreign operations		•	-
Income tax effect		-	-
		•	-
Items that will not be reclassified to profit or loss			
Net (loss)/gain on FVTOCI equity Securities		_	
Remeasurement of net defined benefit liability		-	
Income tax effect			·
		•	•
Other comprehensive income for the year, net of tax			
			-
Total comprehensive income for the year		1,205,089	23,090,681

For EXL AUDITING Registration No. 1245

RASHID ABDULLAH DARWISH ALRAHMAH

Partner

Membership No. 1245

Place: Dubai - UAE Date: 29 May 2025 MARUTI NAIK GENERAL MANAGER

Place: Date:

Dubai - UAE Abu Chabi - UAE Sharjah - UAE

29/05/2025

FOR GKB OPHTHALMICS PRODUCTS FZE

A3-083 SAIF-Zone Sharjah U.A.E.

9

GKB OPHTHALMICS PRODUCTS FZE
Statement of changes in equity for the period ended 31 March 2025

(A) Equity share capital

Equity shares of [Face value] each issued, subscribed and fully paid Opening
Add: issue during the period
Closing

(B) Other equity

3.404.217	-	3,490,475	-
		-	

31 March 2024

No. of shares

31 March 2025 No. of shares As at

					Items	Items of OCI	PCTR	
		Securities	_	Retained	FVTOCI			Tetal
4,112,625 (2,922,121) (16,726,054) - 316,590,297 - (35,324,139)	Balance as at 1 April 2023 profit /Loss for the year Other comprehensive income	.,,		306,113,288 23,090,438		•	(32,402,318)	273,710,970
- 316.590.297 - (35,324,139)	Dividend paid Foreign currency translation reserve Dividend paid			4,112,625			(2,922,121)	1,190,504
	Balance as at 31 March 2024		1	316,590,297	,	•	(35,324,439)	281.265.858

				Herris	ILEMES OF OC.	EC LA	-
	Securifies premium	General reserve	Retained	FVTOCI	RVTOCI Reserve un equity instruments	Others	Total
Balance as at 1 April 2024 Profit for the period Other comprehensive income Foreign currency translation reserve Divident aud	1 1 •		316,590,197 1,205,080 7,118,801 17,08,981,71		, ,	(35.324,439)	281,265,858 1,205,089 1,079,149
Balance as at 31 March 2025	-	1	307,764,319	-	•	(41.364,091)	266.4IM.22%
				Contract of the Contract of th	Name and Address of the Owner, when the Owner, which the Owne		

For EXL AUDITING Registration No 1245

FOR GKB OPHTHALMICS PRODUCTS FZE

MARUTI NAIK GENERAL MANAGER

Place: Date

STATION

29/05/2025

SAIF-Zone Sharigh

RASHID ABDULLAH DARWISH ALRAHMAH Kashic Partner Membership No. 1245 Place: Dubai - UAE Date: 29 May 2025

AUDITING Abu Ohabi - UAE Declasi 1

GKB OPHTHALMICS PRODUCTS FZE
Notes forming part of the Financial Statements for the period ended 31 March 2025
(Amount in INR thousands, unless otherwise stated)

		Gross: block	lock			Depreciation	fion		d	
	As at I April 2024	Additions/ Adjustments	Forgein Exchange Difference	As at 31 March 2025	As at 1 April 2024	For the period	Forgein Exchange Difference	As at 31 March 2025	As at 31 March 2025	As at 31 March 2024
Owned assets										The second section of the sec
Leasehold Improvement	2,870,261	٠	38,468	2,908,729	2,825,701	11,720	71 308	OCT MOD C		3
Furniture and Fixtures	2,886,656	490,272	38,687	3,415,615	1,912,231	246.675	51.021	2 200 022	4 200 200 1	44,560
Office Equipment	5,797,744	473,471	77,702	6.348.918	2.878.584	915 080	75 500	E40 010 E	990,002,1	C7+'+/6
Motor Vehicle	15,899,458	•	213,088	16,112,540	7,348,508	787 550 5	7116. 733	1.02,7.00.	CC0, K2C, 1	2,969,160
Total	27,454,120	903,743	367,945	28,785,808	14.915.025	5 206 232	July no.	10 575 010	0.524,540	056 055 X
	28.417,863									
		Gross block	ock			Depreciation	fion		Net block	ock
	As at April 2023	Additions/	Deductions/	As at	Asaf	For the year	Deductions/	Asat	Asat	Asat
			Aujustinentis	31 IVISICII 2024	I April 2023		Adjustments	31 March 2024	31 March 2024	31 March 2023
Owned assets										
Leusehold Improvement	2,828,267	•	41,994	2,870,261	2,624,826	106,183	94.692	2.825.701	14 560	202 441
Furniture and Fixtures	2,800,958	44,119	41,580	2,886,656	1.674,570	211,050	26,611	1.912.231	974 425	1134.202
Office Equipment	4,343,299	1,390,199	64,246	5,797,744	2,103,030	689,225	36.329	LAZ KCK C	7 040 140	1,120,360
Motor Vehicle	9,073,219	6,692,691	133,548	15,899,458	6.313,265	992,882	42,361	7.348.508	8 550 050	2,240,269
Total	19,045,743	8,127,009	281,368	27.454.120	12.715 692	1 000 3.10	100 003	300 310 FI	200 000 00	5,7,7,7,7





GKB OPHTHALMICS PRODUCTS FZE
Notes forming part of the Financial Statements for the period ended 31 March 2025
(Amount in INR thousands, unless otherwise stated)

7 Financial Assets- Investments

Non-Current Investment
Lensco-The Lens Company, USA
GKB FZC, Sharjah
PRISCRIPTION OPTICAL PRODUCTS LLC - Dubai
PRIME OPHTHALMIC PRODUCTS PTY LTD - South Africa
Total (equity instruments)

31 March 2025	31 Merch 2024
2,564,188	2,500,821
5,048,390	4,923,633
1,285,956	1,254,177
3,940,178	
12,838,712	8,678,631





GKB OPHTHALMICS PRODUCTS FZE

Notes forming part of the Financial Statements for the period ended 31 March 2025
(Amount in INR thousands, unless otherwise stated)

9	Other non-current assets Capital advance Security Deposits Total other non-current other assets Inventories		,	31 March 2025 2.918,175 2.918,175	31 March 2024 2,697,298 2,697,298
	Finished goods in stock		:	31 March 2025 257,874,567 257,874,567	31 March 2024 225,339,430 225,339,430
10	Trade receivable	Non-C	urrent	Curi	on!
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
	Secured, considered good Unsecured -Considered good	•	*	191,131,362	218,354,257
	-Considered doubtful	*	*	29,178,871	
. 6	Less-Allowance for bad and doubtful debts	*	*	(29,178,871)	
				191,131,362	218,354,257
	Further classified as:				
	Receivable from related parties (Refer footnote I)			69,343,288	42,916,141
	Receivable from others			121,788,074	175,438,116
			-	191,131,362	218,354,257
			-		
		21 24 1 2026	Non-current	21.11	Current
	GKB OPHTHALMICS LTD	31 March 2025	31 March 2024	31 March 2025 1,401,737	31 March 2024 1,191,750
	GKB VISION FZC			10,904,381	9,381,903
	PRESCRIPTION OPTICAL PRODUCTS LLC			7,286,220	6,299,893
	PRIME OPHTHALMIC PRODUCTS PTY LTD			46,679	-,,
	GKB VISION PRIVATE LTD			6,177,681	3,129,523
	LENSCO - THE LENS COMPANY	-	-	43,526,590	22,913,072
		-		69,343,288	42,916,141
	All amounts are short-term. The net carrying value of trade receivables is consider	ed a resconsble appro	vimation of this valu		
	The state of the s	ed a reasonable appro	Althation of lan valu	c.	
11	Cash and cash equivalents			31 March 2025	31 March 2024
	Balances with banks:		_		
	On current accounts Fixed deposits with maturity of less than 3 months Cheques/drafts on hand			7,129,323	15,237,914
	Cash on hand			342,850	454,746
				7,472,173	15,692,660
	Other Carrell and		-	***************************************	
12	Other financial assets			31 March 2025	31 March 2024
	(a) Unsecured, considered good, unless otherwise stated		-		
	Loans to related party				
	Loans to related party		_	-	•
	(b) Advances to employees recoverable in cash or in kind or for value to be		-	-	
	received				
	Considered good			164,750	293,177
	Considered doubtful				
	Less: Allowance for bad and doubtful advances		-	*	•
			_	164,750	293,177
	(c) Security deposits:				
	Considered good			1,537,153	1,013,269
			_	1,537,153	1,013,269
			_	1,701,903	1,306,446
13	Other current assets			31 March 2025	31 March 2024
	Advance recoverable in kind	The bearing	-	76,824,453	36,252
	Prepaid expense	11/10		7,160,723	2,782,489
	Balance with tax authorities Total	Duper UNE 16-	_	1,049,321	769,190
	A VIMI	# (Strape use) #	-	B5,034,497	3,587,931
		13/10/			
		AUDIT			
				//sd	VICS D



GKB OPHTHALMICS PRODUCTS FZE

Notes forming part of the Financial Statements for the period ended 31 March 2025 (Amount in INR thousands, unless otherwise stated)

14 Share capital

(a) Equity shares

(a)

	Authorized			31 March 2025	31 March 2024
	l equity shares			3,490,475	3,404,217
	Issued, subscribed and paid up		=	3,490,475	3,404,217
	l equity share Total		_	3,490,475	3,404,217
				3,490,475	3,404,217
1)	Reconciliation of equity shares outstanding at the				
•	beginning and at the end of the Period	31 March 2	2025	31 March	2024
	Outstanding at the beginning of the Period	Number of shares	Amount	Number of shares	Amount
	Add: Issued during the Period	1	3,404,217	1	3,353,825
	Add/Less: Foreign currency translation adjustment Outstanding at the end of the Period	•	86,258		50.392
			3,490,475		

(b) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has only one class of equity shares having par value of [Face value] per share. Each shareholder is entitled to one vote per share held. Dividend if any declared is payable in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

in the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(d) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company

Name of the shareholder	31 Marc	ACTION AND ADDRESS OF THE PERSON OF THE PERS	31 Mars	ch 2024
	Number of	% of holding in	Number of	% of holding in
GKB Opthalmics, Ltd	shares	the class	shares	the class
ores optimentes, Eld	1	100%	1	100%

(e) No class of shares have been issued as bonus shares or for consideration other than cash by the Company during the period of five Periods immediately preceding the current Period end.

15 Other equity

(A) Surplus/(deficit) in the Statement of Profit and Loss

	Opening balance	31 Waren 2025	31 March 2024
	Add: Net loss/profit for the current Period	316,590,297	306,113,288
	Additional France of the Current Period	1,205,089	23,090,438
	Add/(Less): Foreign currency translation adjustment Dividend paid	7,118,801	4,112,625
		(17,149,867)	(16,726,054)
	Closing balance	307,764,319	316,590,297
(B)	(Iv) Foreign Currency Translation Reserve		
(0)		31 March 2025	31 March 2024
	-As at beginning of Period	(35,324,439)	(32,402,318)
	-Addition/(deletion) during the period	(6,039,652)	
	Closing balance	(41,364,091)	(2,922,121)
		(41,304,091)	(35,324,439)
	Total other equity	2// 400 550	201.050.050
		266,400,228	281.265,858
16	Non-current borrowings	****	
	Term Loan	31 March 2025	31 March 2024
		-	4,078,116
		-	4,078,116



17 Employee benefit obligations

	Long term		Short term	
Provision for employee benefits	31 March 2025	31 March 2024	31 March 2025	31 March 2024
Provision for gratuity (unfunded) Tetal Provisions	8,264,122 8,264,122	7,107,748 7,107,748	4	
18 Other non-current liabilities			31 March 2025	31 March 2024
Lease equalization reserve Revenue received in advance Total other long term liabilities			-	*





Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of recitions other than micro enterprises and small enterprises Total custanding dues of creditors other than micro enterprises and small enterprises (II) Disclosure relating to suppliers registered under MSMED Act based on the information available with the Company: Particulars Current	19	Trade payables	Non - Current		Current	
enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises* (II) Disclosure relating to suppliers registered under MSMED Act based on the information available with the Company: Particulars 31 March 2025 31 March 2025	,,	Trade payables	31	31 March 2025		The same of the sa
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Total trade payables (II) 176,479,711 Disclosure relating to suppliers registered under MSMED Act based on the information available with the Company: Current Particulars 31 Murch 2025 31 March 2024 (a) Amount remaining unpaid to any supplier at the end of each accounting Period: Principal Interest 1		enterprises				
Total trade payables (II) 176,479,711 Disclosure relating to suppliers registered under MSMED Act based on the information available with the Company: Current Particulars 31 Murch 2025 31 March 2024 (a) Amount remaining unpaid to any supplier at the end of each accounting Period: Principal Interest 1		Total outstanding dues of creditors other than micro				•
Disclosure relating to suppliers registered under MSMED Act based on the information available with the Company: Current Particulars (a) Amount remaining unpaid to any supplier at the end of each accounting Period: Principal Interest (b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting Period. (c) The amount of interest due and payable for the period) but without adding the interest specified under the MSMED Act. (d) The amount of interest accrued and remaining unpaid at the end of each accounting (e) The amount of further interest remaining due and payable even in the succeeding Periods, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act. Total financial liability (I+II+III) 193,178,145 176,479,711	-	enterprises and small enterprises*		193,178,145	176,479,711	
Disclosure relating to suppliers registered under MSMED Act based on the information available with the Company: Particulars		Total trade payables (II)	• -	193.178.145	176 470 711	
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Particulars (a) Amount remaining unpaid to any supplier at the end of each accounting Period: Principal Interest Total (b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting Period. (c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the Period) but without adding the interest specified under the MSMED Act. (d) The amount of interest accrued and remaining unpaid at the end of each accounting (e) The amount of interest accrued and remaining due and payable even in the succeeding Periods, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act. Total financial liability (I+II+III) 193,178,145 176,479,711 Other current liabilities 31 March 2025 Advance from customer Creditors for capital goods 70 Advance from customer Creditors for capital goods 17,149,867 14,635,298		Disclosure relating to suppliers registered under MSMED Act	based on the information availal	ble with the Company:	:	
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Principal Interest Total (b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting Period. (c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the Period) but without adding the interest specified under the MSMED Act. (d) The amount of interest accrued and remaining unpaid at the end of each accounting (e) The amount of further interest remaining due and payable even in the succeeding Periods, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act. Total financial liability (I+II+III) 193,178,145 176,479,711 Other current liabilities 31 March 2025 Advance from customer Creditors for capital goods Creditors for capital goods 17,149,867 17,149,867 14,635,298		(a) Amount remaining unpaid to any supplier at the end of each	accounting Period:		OI MARIER AVET	
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interest specified under the MSMED Act. (d) The amount of interest accrued and remaining unpaid at the end of each accounting (e) The amount of further interest remaining due and payable even in the succeeding Periods, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act. Total financial liability (I+II+III) 193,178,145 176,479,711 Other current liabilities 31 March 2025 Advance from customer Creditors for capital goods Dividend payable Total other current liabilities 17,149,867 14,635,298		with the amount of the payment made to the supplier beyond the accounting Period.	e appointed day during each	-		-
interest specified under the MSMED Act. (d) The amount of interest accrued and remaining unpaid at the end of each accounting (e) The amount of further interest remaining due and payable even in the succeeding Periods, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act. Total financial liability (I+II+III) 193,178,145 176,479,711 Other current liabilities 31 March 2025 Advance from customer Creditors for capital goods Dividend payable Total other current liabilities 17,149,867 14,635,298		(c) The amount of interest due and payable for the period of del	av in making payment (which			
(d) The amount of interest accrued and remaining unpaid at the end of each accounting (e) The amount of further interest remaining due and payable even in the succeeding Periods, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act. Total financial liability (I+II+III) 193,178,145 176,479,711 Other current liabilities 31 March 2025 Advance from customer Advance from customer Creditors for capital goods Dividend payable 17,149,867 14,635,298	10	have been paid but beyond the appointed day during the Period)	but without adding the	1		
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(e) The amount of further interest remaining due and payable even in the succeeding Periods, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act. Total financial liability (I+II+III) 193,178,145 176,479,711 Other current liabilities 31 March 2025 Advance from customer 80,748,441 901,395 Creditors for capital goods 233,401 Dividend payable 17,149,867 14,635,298	1	(d) The amount of interest accrued and remaining unpaid at the	end of each accounting			
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Total financial liability	l n	inth such date when the interest dues above are actually paid to	the small enterprise for the			
Total financial liability	p	surpose of disallowance of a deductible expenditure under section	on 23 of the MSMED Act.	*	•	-
Other current liabilities 193,178,145 176,479,711	-					
Other current liabilities 31 March 2025 31 March 2024 Advance from customer 80,748,441 901,395 Creditors for capital goods - 323,401 Dividend payable 17,149,867 14,635,298 Total other current liabilities 17,149,867 14,635,298	7	Total financial liability	(1, 77, 775			
Advance from customer Creditors for capital goods Dividend payable Total other current liabilities 31 March 2025		•	(1+11+111)		193,178,145	176,479,711
Advance from customer Creditors for capital goods Dividend payable Total other current liabilities 31 March 2025						
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Creditors for capital goods 80,748,441 901,395 Dividend payable - 323,401 Total other current liabilities 17,149,867 14,635,298				-	31 Waren 2025	31 March 2024
323,401 Dividend payable 17,149,867 14,635,298					80 748 441	001 200
Total other current liabilities 17,149,867 14,635,298	(Creditors for capital goods			00,740,441	
TOTAL OTHER CALLEDY HADRINGS					17,149,867	
	1	our other current liabilities		_	97,898,308	15,860,098





GKB OPHTHALMICS PRODUCTS FZE

Notes forming part of the Financial Statements for the period ended 31 March 2025 (Amount in INR thousands, unless otherwise stated)

21	Revenue from operations	31 March 2025	31 March 2024
	Sale of goods		The state of the s
	Sale of services	500,986,997	402,616,050
	Total revenue from operations	*	
	To a state from operations	500,986,997	402,616,050
22	Other income	21 March 2025	11.14
		31 March 2025	31 March 2024
	Freight recovery		
	Foreign Exchange gain		*
	Miscellaneous income	824,191	651,354
	Total other income	824,191	651,354
23	Purchase of Stock-in-trade		
		31 March 2025	31 March 2024
	Purchase of Stock-in-trade	420,075,132	352,876,393
		420,075,132	352,876,393
			553,070,075
24	Changes in inventories of finished goods, stock-in-trade and work-in-progress	24.14	
	Inventories at the beginning of the period	31 March 2025	31 March 2024
	-Finished goods		
	-Work-in-progress	•	•
	-Stock-in-trade	225,339,430	187,929,794
		225,339,430	187,929,794
	Less: Inventories at the end of the period		101,020,101
	-Finished goods	-	
	-Work-in-progress		
	-Stock-in-trade	257,874,567	225,339,430
		257,874,567	225,339,430
	Not decided as		
	Net decrease/ (increase)	-32,535,137	-37,409,636
25	Employee benefits expense	31 March 2025	31 March 2024
	Salaries, wages, bonus and other allowances	0.4 888 510	
	Contribution to Provident Fund and ESI	24,772,649	23,102,266
	Gratuity and compensated absences expenses	. 570 070	1 470 101
	Employee stock option scheme compensation	1,572,872	1,479,303
	Staff welfare expenses	120,169	46 D16
	Total employee benefits expense	26,465,690	66,816 24,648,385
		10,405,000	44,040,383
26	Finance costs	31 March 2025	31 March 2024
	Interest on borrowing		
	Interest on delay in payment of taxes	135,847	39,986
	Bank Charges	1,103,717	853,404
	Interest Expense on lease liability	1,103,717	0.0404
	Total finance costs	1,239,564	893,390
			The second of th





27	Depreciation and amortization expense		
		31 March 2025	31 March 2024
	Depreciation (Refer note 6)		
	Total depreciation and amortization expense	3,206,082	1,999,345
	an patibo	3,206,082	1,999,345
28	Other expenses		
		31 March 2025	31 March 2024
	Electricity and water		
	Rent	1,490,379	1,514,131
	Repairs and maintenance - others	8,892,385	7,620,581
	Rates and taxes	2,052,747	2,325,170
	Freight & Forwarding	1,088,298	1,057,313
	Printing & Stationery	381,457	580,946
	Communication, broadband and internet expenses	237,582	243,586
	Legal and professional charges	865,534	769,090
	Audit fees	-	
	Advertiscment	276,299	250,193
	Commission	950,625	233,642
	Foreign exchange loss	23,626,976	15,207,722
	Miscellaneous expenses	1,581,504	575,867
	Bad debts	4,919,054	5,361,298
	Insurance	35,267,033	1,037,905
	Total other expenses	524,895	391,402
		82,154,768	37,168,846
	*Note: The following is the break-up of Auditors remuneration		
		31 March 2025	21 34
	As auditor:	31 Waren 2025	31 March 2024
	Statutory audit	276,299	050 100
	n other capacity:	210,299	250,193
	Tax audit	•	*
	Other matters	•	*
	Reimbursement of expenses	*	*
1	Cotal	276,299	250,193
		2/0.427	430,193



