

General information about company		
Scrip code	533212	
NSE Symbol	NOTLISTED	
MSEI Symbol	BSE	
ISIN	INE265D01015	
Name of the entity	GKB Ophthalmics Limited	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Reporting Quarter Type	Half Yearly	
Date of Quarter Ending	30-09-2025	
Type of company	Equity	
Whether Annexure I (Part A) of the SEBI Circular dated December 31, 2024 related to Compliance Report on Corporate Governance is applicable to the entity?	Yes	
Whether Annexure I (Part B) of the SEBI Circular dated December 31, 2024 related to Investor Grievance Redressal Report is Applicable to the entity?	Yes	
Whether Annexure I (Part C) of the SEBI Circular dated December 31, 2024 related to Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies is Applicable to the entity?	No	The Company has not acquired any shares during the reporting quarter
Whether Annexure I (Part D) of the SEBI Circular dated December 31, 2024 related to Disclosure of Imposition of Fine or Penalty is Applicable to the entity?	No	During the quarter, there were no such instances of imposition of any fine or penalty on GKB Ophthalmics Limited.
Whether Annexure I (Part E) of the SEBI Circular dated December 31, 2024 related to Disclosure of Updates to Ongoing Tax Litigations or Disputes is Applicable to the entity?	Yes	
Whether Annexure I (Part F) of the SEBI Circular dated December 31, 2024 related to Disclosure Of Loans / Guarantees / Comfort Letters / Securities Etc. is Applicable to the entity?	No	The Annexure is not applicable to the company during the quarter.
Risk management committee	Not Applicable	
Market Capitalisation as per immediate previous Financial Year	Any other	
Is SCORE ID Available ?	Yes	
SCORE Registration ID	g00316	
Reason For No SCORE ID		
Type of Submission	Original	
Remarks (website dissemination)		
Remarks for Exchange (not for Website Dissemination)		

Annexure I		
Annexure I to be submitted by listed entity on quarterly basis		
I. Composition of Board of Directors		
	Disclosure of notes on composition of board of directors explanatory	
	Whether the listed entity has a Regular Chairperson	Yes

Annexure I							
Annexure I to be submitted by listed entity on quarterly basis							
I. Composition of Board of Directors							
Disclosure of notes on composition of board of directors explanatory							
Whether the listed entity has a Regular Chairperson							
Whether Chairperson is related to MD or CEO							
Sr	Title (Mr / Ms)	Name of the Director	PAN	DIN	Category 1 of directors	Category 2 of directors	Category 3 of directors
1	Mr	K.G. Gupta	ACHPG1044K	00051863	Executive Director	Chairperson	MD
2	Mr	Vikram Gupta	ABEPV2140D	00052019	Non-Executive - Non Independent Director	Not Applicable	
3	Mr	Purushottam S Mantri	ACOPM2505L	06785989	Non-Executive - Independent Director	Not Applicable	
4	Mrs	Sandhya Ajit Kamat	AHZPK4901C	10591664	Non-Executive - Independent Director	Not Applicable	
5	Mr	Ninad G. Kamat	AHPPK2331Q	09611972	Non-Executive - Independent Director	Not Applicable	
6	Mr	Cedric Lobo	AASPL4633N	09124746	Executive Director	Not Applicable	

I. Composition of Board of Directors							
Disqualification of Directors under section 164 of the Companies Act, 2013							
Sr	Whether the director is disqualified?	Start Date of disqualification	End Date of disqualification	Details of disqualification	Current status		
1	No				Active		
2	No				Active		
3	No				Active		
4	No				Active		
5	No				Active		
6	No				Active		

I. Composition of Board of Directors										
Sr	Whether special resolution passed? (Refer Reg. 17(1A) of Listing Regulations)	Date of passing special resolution	Initial Date of appointment	Date of Re-appointment	Date of cessation	Tenure of director (in months)	No of Directorship in listed entity (including this listed entity (Refer Regulation 17A of Listing Regulations))	No of Independent Directorship in listed entities including this listed entity (with reference to proviso to regulation 17A(1) & reg. 17A(2))	Number of memberships in Audit/ Stakeholder Committee(s) including this listed entity (Refer Regulation 28(1) of Listing Regulations)	No of post of Chairperson in Audit/ Stakeholder Committee held in listed entities including this listed entity (Refer Regulation 26(1) of Listing Regulations)
1	NA		10-12-1981	11-08-2023			1	0	0	0
2	NA		24-07-1996	14-09-2023			1	0	0	0
3	NA		20-06-2023			28	3	3	1	5
4	NA		22-05-2024			17	1	1	2	0
5	NA		01-06-2024			16	2	2	3	1
6	NA		01-06-2024	21-08-2025		16	1	0	2	0

Audit Committee Details							
Whether the Audit Committee has a Regular Chairperson							
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	06785989	Purushottam S Mantri	Non-Executive - Independent Director	Chairperson	14-07-2023		
2	09611972	Ninad G. Kamat	Non-Executive - Independent Director	Member	01-06-2024		
3	09124746	Cedric Lobo	Executive Director	Member	01-06-2024		
4	10591664	Sandhya Ajit Kamat	Non-Executive - Independent Director	Member	01-04-2025		

Nomination and remuneration committee							
Whether the Nomination and remuneration committee has a Regular Chairperson							
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	06785989	Purushottam S Mantri	Non-Executive - Independent Director	Chairperson	22-05-2024		
2	10591664	Sandhya Ajit Kamat	Non-Executive - Independent Director	Member	22-05-2024		
3	09611972	Ninad G. Kamat	Non-Executive - Independent Director	Member	01-04-2025		

Stakeholders Relationship Committee							
Whether the Stakeholders Relationship Committee has a Regular Chairperson							
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	09611972	Ninad G. Kamat	Non-Executive - Independent Director	Chairperson	01-04-2025		
2	06785989	Purushottam S Mantri	Non-Executive - Independent Director	Member	14-07-2023		
3	10591664	Sandhya Ajit Kamat	Non-Executive - Independent Director	Member	01-06-2024		
4	09124746	Cedric Lobo	Executive Director	Member	01-04-2025		

Risk Management Committee							
Whether the Risk Management Committee has a Regular Chairperson							
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks

Corporate Social Responsibility Committee							
Whether the Corporate Social Responsibility Committee has a Regular Chairperson							
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks

Other Committee							
Sr	DIN Number	Name of Committee members	Name of other committee	Category 1 of directors	Category 2 of directors	Remarks	

Annexure 1							
Annexure 1							
III. Meeting of Board of Directors							
Disclosure of notes on meeting of board of directors explanatory							
Sr. No.	Date(s) of meeting (if any) in the previous quarter	Date(s) of meeting (if any) in the current quarter	Maximum gap between any two consecutive (in number of days)	Notes for not providing Date	Whether requirement of Quorum met (Yes/No)	Total Number of Directors as on date of the meeting	Number of Directors Present* (All directors including Independent Director)
1	30-05-2025				Yes	6	5
2		09-07-2025	39		Yes	6	5
3		14-08-2025	35		Yes	6	4
4		22-09-2025	38		Yes	6	5

Annexure 1							
V. Affirmations							
Sr	Subject						Compliance status (Yes/No)
1	The composition of Board of Directors is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015						Yes
2	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015 a. Audit Committee						Yes
3	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. b. Nomination & remuneration committee						Yes
4	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. c. Stakeholders relationship committee						Yes
5	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. d. Risk management committee (applicable to the top 1000 listed entities)						NA
6	The committee members have been made aware of their powers, role and responsibilities as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.						Yes
7	The meetings of the board of directors and the above committees have been conducted in the manner as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.						Yes
8	This report and/or the report submitted in the previous quarter has been placed before Board of Directors.						Yes

Annexure 1		
Sr	Subject	Compliance status
1	Name of signatory	Pooja Bicholkar
2	Designation	Company Secretary and Compliance Officer

Committee at the annual general meeting					
4	Presence of Chairperson of the Stakeholder Relationship committee at the annual general meeting	20(3)	Yes		
5	Disclosure of the Secretarial Audit Report of the listed entity and the material subsidiaries in the Annual Report	24A(1)	Yes		
6	Compliance with the conditions laid down for Secretarial Auditor or the person signing the Secretarial Compliance Report	24A(1A), 24A(1B), 24A(1C)	Yes		
7	Submission of Annual Secretarial Compliance Report	24A(2)	Yes		
8	Whether Corporate Governance Report disclosed in Annual Report	34(3) read with para C of Schedule V	Yes		
Any other information to be provided					

Annexure III		
1	Name of signatory	Pooja bicholkar
2	Designation	Company Secretary and Compliance Officer

Details of Cyber security incidence		
Whether as per Regulation 27(2)(ba) of SEBI (LODR) Regulations, 2015 there has been cyber security incidents or breaches or loss of data or documents during the quarter		No
Number of cyber security incidence or breaches or loss of data event occurred during the quarter		
Sr.	Date of the event	Brief details of the event

Annexure III		
1	Name of signatory	Pooja bicholkar
2	Designation	Company Secretary and Compliance Officer

Details of Cyber security incidence			
Whether as per Regulation 27(2)(b) of SEBI (LODR) Regulations, 2015 there has been cyber security incidents or breaches or loss of data or documents during the quarter			No
Number of cyber security incidence or breaches or loss of data event occurred during the quarter			
Sr.	Date of the event		Brief details of the event

Signatory Details		
Name of signatory		Pooja Bicholar
Designation of person		Company Secretary and Compliance Officer
Place		Mapusa-Goa
Date		25-10-2025

Investor Grievance Details			
No. of investor complaints pending at the beginning of Quarter			0
No. of investor complaints received during the Quarter			0
No. of investor complaints disposed off during the Quarter			0
No. of investor complaints those remaining unresolved at the end of the Quarter			0

Disclosure of Updates to Ongoing Tax Litigations or Disputes The updates on tax litigations or disputes in terms of sub-para 8 of para B of Part A of Schedule III read with corresponding provisions of Annexure 18 of the Master Circular are given below:				
Any Other Information for Disclosure of Updates to Ongoing Tax Litigations or Disputes				
Sr. No.	Name of the opposing party	Date of initiation of the litigation / dispute	Status of the litigation / dispute as per last disclosure	Current status of the litigation / dispute
1	Assistant Commissioner of Commercial Tax	20-03-2012	Export sales considered as local taxable sales due to non-availability of documents	In FY 2011-12, the DRI authorities had seized the documents of the entity and during the same year VAT audit was conducted for FY 2008-09, by the sales tax department. During year 2008-09 there was export sales for which the sales tax commissioner asked for the original documents. Since the documents were seized by DRI, the entity was not able to produce the same to Sales Tax Commissioner. Thus, the sales tax commissioner has raised demand, by considering the export sales as Interstate sales and levied CST on the same. Mapusa Ward (CTO, ACCT) had raised the order against which the company has filed an Appeal to Appellate Authority (Panjim), who has forwarded the case to Mapusa Ward for Re-assessment and Mapusa Ward has not yet given the notice to the Company regarding the re-assessment. The Company is awaiting for the response from Mapusa Ward. Further, there were no updates on this case during the quarter.
2	Customs, Excise and Service Tax Appellate Tribunal (CESTAT)	12-06-2014	Concessional Duty not allowed (including interest and penalty). (Gross of deposit of Rs.44 Lakhs)	The Company was subjected to a Customs, Excise, and Service Tax (DRI) investigation concerning alleged misclassification of goods, excess Domestic Tariff Area (DTA) sales and failure to fully meet conditions of the Foreign Trade Policy (FTP). The Order-in-Original (No. GDA-EXCUS-004/COM-0221-15-16 dated 12.04.2016) passed by the Commissioner of Central Excise and Service Tax, Goa, imposed duty, interest, and penalties on the company. The Company appealed this order before CESTAT (Customs, Excise & Service Tax Appellate Tribunal). In this matter an Order-in-Original was issued by the Commissioner of Customs, Goa imposing a total differential duty of Rs. 2,66,66,750/-. The Company is in the process of making an appeal to CESTAT authorities wherein the Company has sufficient grounds to further reduce this liability.
3	Commissioner of Income Tax (Appeals)	25-03-2016		There was dividend income in AY 13-14 and 14-15. The department is contesting that the amount invested is out of borrowed funds and the interest expense on borrowed funds, which the entity has claimed as deduction, is partly disallowed by the department. However, the entity is contesting that the investment in subsidiary is made out of the shareholders fund and not from the borrowed funds. -Further during the FY 22-23 entity received the order partly in favour of the Company by which demand has been reduced to 12.71 lakhs from 19.48 lakhs for AY 14-15. Currently the matter is under appeal with CIT(A) (Commissioner Appeals)
4	Commissioner of Income Tax (Appeals)	07-04-2016	Mainly due to additions u/s. 14A made in scrutiny assessment	There was dividend income in AY 13-14 and 14-15. The department is contesting that the amount invested is out of borrowed funds and the interest expense on borrowed funds,