GKB Ophthalmics Ltd.
16-A, Tivim Industrial Estate, Mapusa, Goa 403 526 (INDIA)
CIN.: L26109GA1981PLC000469

Tel. : (91 832) 6714444
E-mail : gkbophthalmics@gkb.net
Website : www.gkb.net

August 12, 2026

Department of Corporate Services
BSE Limited
Phiroze Jeejubhoy Towers, Dalal Street
Mumbai - 400 001

Dear Sir,

Ref : Scrip Code No. : 533212
Sub : Outcome of Board Meeting of GKB Ophthalmics Limited held on August 12, 2026.

The meeting of the Board of Directors of the Company was held on August 12, 2026, which considered and took on record the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2026.

Pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed please find the following:

1. Standalone Financial Results for the quarter ended June 30, 2026, together with the Limited Review Report

2. Consolidated Financial Results for the quarter ended June 30, 2026, together with Limited Review Report.

The above Unaudited Financial Results and the Limited Review Reports are available on the Company's website www.gkb.net and on the BSE website www.bseindia.com

The Board of Directors noted the following:

3. With respect to the legal proceedings concerning the Order passed by the Labour Commissioner dated September 04, 2025, and the subsequent Notice of Demand dated 16.06.2026 (received by the Company on 13.07.2026) from the Mamlatdar of Bardez Taluka, calling upon the Company to pay Rs. 8,82,00,856/- and following the advice from the Legal Counsel, the Company decided to challenge these recovery proceedings by filing a writ petition before the Hon'ble High Court. Accordingly, Writ Petition No. WP/2076/2026(F) was filed on July 29, 2026. Both petitions are scheduled to be taken up for hearing on the next date, August 19, 2026.

4. GKB Ophthalmics Products FZE, ("FZE"), Wholly Owned Subsidiary of the Company has completed the closure formalities of its subsidiary, Prime Ophthalmics Products PTY Limited on July 02, 2026. The closure was undertaken pursuant to the challenges encountered in generating sufficient revenue and business opportunities and to avoid incurring further financial losses and the necessary statutory and regulatory formalities in this regard have been completed. Consequent to the closure of the step-down subsidiary and cessation of its operations, the investment held by FZE in the said subsidiary amounting to AED 1,69,325.58 has been written off during the quarter ended June 30, 2026.

GKB OPHTHALMICS LIMITED MAPUSA GOA

GKB SINCE 1960

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Further, Prime Ophthalmics Products PTY Limited was not a material subsidiary of the Company and the closure of the same will not materially affect the Company's overall consolidated revenue, business and profitability.

5. The Board of Directors noted the completion of the process of change in the ownership and legal structure of Prescription Optical Products LLC ("POPL"), a subsidiary of the Company's wholly-owned subsidiary, GKB Ophthalmics Products FZE, Sharjah ("FZE"). The legal status of POPL has been updated to a Single Owner LLC, i.e., a Wholly Owned Subsidiary of FZE.

The Board of Directors' Meeting started at 4.35 P.M.(IST) and ended at 5:30 P.M.(IST), on the same day.

Kindly take the information on record.

Thanking you,

Yours faithfully,
For GKB Ophthalmics Ltd.,

GKB OPHTHALMICS LIMITED MAPUSA GOA

Pooja Dessai
Company Secretary

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

Floor 6, Building No. 1
Cerebrum IT Park, Kalyani Nagar
Pune 411014, INDIA

Independent Auditor's Review Report on Standalone unaudited financial results of GKB Ophthalmics Limited for the quarter ended June 30, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of GKB Ophthalmics Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of GKB Ophthalmics Limited (hereinafter referred to as 'the Company') for the quarter ended June 30, 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.105047W/W101187

MSKA & ASSOCIATES LLP Chartered Accountants

Mundhra

Anup Mundhra
Partner
Membership No.: 061083
UDIN: 26061083BXRTYI7326

Place: Thivim, Goa
Date: August 12, 2026

GKB Ophthalmics Limited
CIN : L26109GA1981PLC000469
Regd. Office: 16-A, Tivim Industrial Estate, Mapusa Goa. 403 526
Tel No. (0832) 6714444 E-mail: gkbophthalmics@gkb.net Website: www.gkb.net

Statement of Unaudited Standalone Financial Results for the Quarter ended June 30, 2026

(Rs. In Lakhs except earnings per share data)

	Particulars	Quarter Ended			Year Ended
		June 30, 2026 (Unaudited)	March 31, 2026 (Audited) refer note 5	June 30, 2025 (Unaudited)	Mar 31, 2026 (Audited)
	Income:				
1	Revenue from operations	639.89	640.18	877.49	2,564.41
2	Other income	47.35	99.00	7.01	596.81
3	**Total income (1+2)**	**687.24**	**739.18**	**884.50**	**3,161.22**
4	**Expenses:**				
	a) Cost of materials consumed	328.77	285.85	513.19	1,269.49
	b) Changes in inventories of finished goods and work-in-progress	(18.50)	36.90	(8.87)	52.19
	c) Employee benefits expense	221.77	218.89	283.71	967.11
	d) Finance costs	29.86	31.85	68.49	217.10
	e) Depreciation and amortisation expense	65.76	66.02	66.81	268.75
	f) Other expenses	133.52	142.84	173.68	572.08
	Total expenses	**761.18**	**782.35**	**1,097.01**	**3,346.72**
5	**Profit / (Loss) before exceptional items and tax (3-4)**	**(73.94)**	**(43.17)**	**(212.51)**	**(185.50)**
	Exceptional items (Refer Note 4)	-	149.40	-	178.99
6	**Profit / (Loss) before tax**	**(73.94)**	**(192.57)**	**(212.51)**	**(364.49)**
7	Tax expense				
	a) Current Tax	-	-	-	-
	b) Prior Period Tax	(25.53)	-	-	-
	c) Deferred Tax	1.79	(4.26)	1.79	(7.70)
	Total Tax expense / (credits)	**(23.74)**	**(4.26)**	**1.79**	**(7.70)**
8	**(Loss) for the periods / year (6-7)**	**(50.20)**	**(188.31)**	**(214.30)**	**(356.79)**
9	**Other comprehensive income:**				
	Items that will not be reclassified to profit or loss				
	Re-measurement gains / (losses) on defined benefit plans	(6.88)	16.38	(6.88)	29.61
	Income tax effect	1.79	(4.26)	1.79	(7.70)
	Other comprehensive Income / (loss) for the periods / year, (net of tax)	**(5.09)**	**12.12**	**(5.09)**	**21.91**
10	**Total Comprehensive income / (loss) for the periods / year (8-9)**	**(55.29)**	**(176.19)**	**(219.39)**	**(334.88)**
11	**Paid-up equity share capital (face value of share - Rs. 10 each fully paid up)**	504.06	504.06	504.06	504.06
12	**Other Equity**				928.48
13	**Earnings Per Share (face value of Rs. 10 each)**				
	(a) Basic (in Rs.)	(1.00)	(3.74)	(4.25)	(7.08)
	(b) Diluted (in Rs.)	(1.00)	(3.74)	(4.25)	(7.08)
	* Not Annualised	*	*	*	

See accompanying notes

MSKA & ASSOCIATES LLP ★ Chartered Accountants ★

GKB OPHTHALMICS LIMITED MAPUSA GOA ★

GKB Ophthalmics Limited
CIN : L26109GA1981PLC000469

1 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 Regulaiion 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

2 The unaudited standalone financial results for the quarter ended June 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on August 12, 2026 which has been subjected to review by the statutory auditors of the Company.

3 The Company'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 Company as one operating segment. Hence no separate segment information has been reported.

4 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 and leave encashment liability to employees aggregating to Rs. 149.40 lakhs and Rs. 178.99 lakhs for the quarter ended March 31, 2026 and year ended March 31, 2026 respectively, which was 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, in future, as needed.

5 The figures ofthe quarter ended March 31, 2026, are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026, and year-to-date figures up to nine months ended December 31, 2025, of the financial year which were subjected to Limited Review.

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

For and on behalf of the Board of Directors
of GKB Ophthalmics Limited

MSKA & ASSOCIATES LLP Chartered Accountants

GKB OPHTHALMICS LIMITED MAPUSA GOA

K. G. Gupta

Place : Mapusa - Goa
Date : August 12, 2026

K. G. Gupta
Managing Director
DIN : 00051863

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

Floor 6, Building No. 1
Cerebrum IT Park, Kalyani Nagar
Pune 411014, INDIA

Independent Auditor's Review Report on consolidated unaudited financial results of GKB Ophthalmics Limited for the quarter ended June 30, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of GKB Ophthalmics Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of GKB Ophthalmics Limited (hereinafter referred to as 'the Holding Company'), its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group') and its share of the net loss after tax and total comprehensive loss of its associate for the quarter ended June 30, 2026 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	GSV Ophthalmics Private Limited	Subsidiary (till November 21, 2025)
2	GKB Ophthalmics Products [FZE]	Wholly owned subsidiary
	(including its Subsidiaries and Associate as below) 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	

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below,

MSKA & ASSOCIATES LLP Chartered Accountants

Floor 6, Building No. 1
Cerebrum IT Park, Kalyani Nagar
Pune 411014, INDIA

nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Statement includes the unaudited financial information of two step down subsidiaries whose financial information reflect total revenue of Rs. 94.11 lakhs and net profit after tax and total comprehensive income of Rs. 14.64 lakhs for the quarter ended June 30, 2026 considered in the Statement. The Statement also includes the Group's share of net loss after tax of Rs. 7.43 lakhs for the quarter ended June 30, 2026, as considered in the Statement, in respect of an associate, based on its interim financial information which has not been reviewed by its auditor. These interim financial information have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of these step-down subsidiaries and an associate is based solely on such management prepared unaudited interim financial information. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

   Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the management.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.105047W/W101187

Mundhra

Anup Mundhra
Partner
Membership No.: 061083
UDIN: 26061083RZSOXV9253

MSKA & ASSOCIATES LLP ★ Chartered Accountants ★

Place: Thivim, Goa
Date: August 12, 2026

GKB Ophthalmics Limited
CIN : L26109GA1981PLC000469
Regd. Office: 16-A, Tivim Industrial Estate, Mapusa Goa. 403 526
Tel No. (0832) 6714444 E-mail: gkbophthalmics@gkb.net Website: www.gkb.net

Statement of Unaudited Consolidated Financial Results for the Quarter ended June 30, 2026

(Rs. In Lakhs except earnings per share data)

	Particulars	Quarter Ended			Year Ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Unaudited)	(Audited) refer note 8	(Unaudited)	(Audited)
	Income:				
1	Revenue from operations	3,303.97	2,979.27	3,230.51	14,906.35
2	Other income	72.53	80.66	20.94	224.48
3	**Total Income (1+2)**	**3,376.50**	**3,059.93**	**3,251.45**	**15,130.83**
4	**Expenses:**				
	a) Cost of materials consumed	491.59	462.14	662.66	2,030.24
	b) Purchases of stock in trade	2,059.64	1,523.07	1,862.11	8,973.21
	c) Changes in inventories of finished goods, stock in trade and work-in progress	(284.72)	(25.16)	(335.35)	(463.76)
	d) Employee benefits expense	360.50	331.55	479.85	1,610.69
	e) Finance costs	51.25	51.77	76.63	267.45
	f) Depreciation and amortisation expense	80.12	80.03	79.91	323.70
	g) Other expenses	406.29	376.59	480.62	1,894.06
	Total expenses	**3,164.67**	**2,799.99**	**3,306.43**	**14,635.59**
5	**Profit / (Loss) before share of profit / (loss) of an associate, exceptional item and tax (3-4)**	**211.83**	**259.94**	**(54.98)**	**495.24**
6	**Share in profit / (loss) of an associate**	(7.43)	(2.86)	(1.36)	(5.88)
7	**Profit / (Loss) before exceptional items and tax (5+6)**	**204.40**	**257.08**	**(56.34)**	**489.36**
	Exceptional items (Refer Note 5)	-	149.40	-	178.99
8	**Profit / (Loss) before tax**	**204.40**	**107.68**	**(56.34)**	**310.37**
9	**Tax expense**				
	a) Current Tax	43.49	-	5.94	15.36
	b) Prior Period Tax	(25.53)	-	-	-
	c) Deferred Tax	1.79	(4.26)	1.79	(7.70)
	Total Tax expense / (credits)	**19.75**	**(4.26)**	**7.73**	**7.66**
10	**Profit / (loss) for the periods / year (8-9)**	**184.65**	**111.94**	**(64.07)**	**302.71**
11	**Other comprehensive Income :-**				
	Items that will not be reclassified subsequently to statement of profit or loss				
	Re-measurement gains / (losses) on defined benefit plans	(6.88)	16.38	(6.88)	29.61
	Income tax effect	1.79	(4.26)	1.79	(7.70)
	Total	**(5.09)**	**12.12**	**(5.09)**	**21.91**
	Items that will be reclassified to statement of profit or loss in subsequent periods / year				
	Exchange differences on translation of financial statements of foreign operation	(72.29)	(225.30)	(26.22)	(427.88)
	Income tax effect on above item	-	-	-	-
	Total	(72.29)	(225.30)	(26.22)	(427.88)
	Other comprehensive Income / (loss) for the periods / year, net of tax	**(77.38)**	**(213.18)**	**(31.31)**	**(405.97)**
12	**Total Comprehensive Income / (loss) for the periods / year (10+11)**	**107.27**	**(101.24)**	**(95.38)**	**(103.26)**
13	**Profit /(Loss) for the periods / year attributable to**				
	Equity holders of the parent	100.69	19.34	(101.82)	121.85
	Non-controlling interest	83.96	92.60	37.75	180.86
	Total	184.65	111.94	(64.07)	302.71
	Other comprehensive Income / (loss) for the periods / year attributable				
	Equity holders of the parent	(77.18)	(173.26)	(23.08)	(325.51)
	Non-controlling interest	(0.20)	(39.92)	(8.23)	(80.46)
	Total	(77.38)	(213.18)	(31.31)	(405.97)
	Total Comprehensive Income / (loss) for the periods / year attributable to				
	Equity holders of the parent	23.51	(153.92)	(124.90)	(203.66)
	Non-controlling interest	83.76	52.68	29.52	100.40
	Total	107.27	(101.24)	(95.38)	(103.26)
14	**Paid-up equity share capital (face value of share - Rs. 10 each)**	504.06	504.06	504.06	504.06
15	**Other Equity**				4,779.25
16	**Earnings Per Share (face value of Rs. 10 each)**				
	(a) Basic (in Rs.)	2.00	0.38	(2.02)	2.42
	(b) Diluted (in Rs.)	2.00	0.38	(2.02)	2.42
	* Not Annualised	*	*	*	

See accompanying notes

MSKA & ASSOCIATES LLP Chartered Accountants

GKB OPHTHALMICS LIMITED MAPUSA GOA

GKB Ophthalmics Limited
CIN : L26109GA1981PLC000469

Notes:

1 The unaudited consolidated financial results include results of GKB Ophthalmics Limited ("the Holding Company"), its subsidiaries (together referred to as "the Group") and its share of profits in associate, as referred below:

Name of the Company	Relationship
1. GKB Ophthalmics Limited	Holding Company
2. GSV Ophthalmics Private Limited (refer note 7)	Subsidiary (till November 21, 2025)
3. GKB Ophthalmics Products [FZE]	Wholly Owned Subsidiary
(including its Subsidiaries and Associate)	
a. Lensco - The Lens Company (Subsidiary)	
b. Prescription Optical Products LLC (Subsidiary)	
c. Prime Ophthalmic Products (PTY) Ltd (Subsidiary)	(Till 2nd July 2026)
d. GKB Vision FZC (Associate - 49% Holding)	

2 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 Regulaiion 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

3 The above unaudited consolidated financial results for the quarter ended June 30, 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 August 12, 2026 which has been subjected to limited review by the Statutory Auditors of the Holding Company.

4 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.

5 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 and leave encashment liability to employees aggregating to Rs. 149.40 lakhs and Rs. 178.99 lakhs for the quarter ended March 31, 2026 and year ended March 31, 2026 respectively, which was 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, in future, as needed.

6 Subsequent to the quarter ended June 30, 2026, GKB Ophthalmics Products FZE completed the closure formalities of its subsidiary, Prime Ophthalmics Products PTY Limited (step-down subsidiary of the Holding Company) on July 02, 2026. The closure was undertaken pursuant to the challenges encountered in generating sufficient revenue and business opportunities and to avoid incurring further financial losses and the necessary statutory and regulatory formalities in this regard have been completed. Consequent to the closure of the step-down subsidiary and cessation of its operations, the investment held by the Group in the said subsidiary amounting to Rs. 43.50 lakhs had been written off during the quarter ended June 30, 2026.
Further, Prime Ophthalmics Products PTY Limited was not a material subsidiary of the Group and the closure of the same will not materially affect the Group's overall revenue, business and profitability.

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

8 The figures ofthe quarter ended March 31, 2026, are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026, and year-to-date figures up to nine months ended December 31, 2025, of the financial year which were subjected to Limited Review.

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

MSKA & ASSOCIATES LLP * Chartered Accountants *

For and on behalf of the Board of Directors
of GKB Ophthalmics Limited

GKB OPHTHALMICS LIMITED MAPUSA GOA

K. G. Gupta
Managing Director
DIN : 00051863

Place : Mapusa - Goa
Date : August 12, 2026