



To,
The Manager
Corporate Relationship Department,
National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400051

Symbol: YASHOPTICS

Subject: Outcome of Board Meeting held today, i.e., 14th November, 2025.

Dear Sir/Madam,

We wish to inform you that in compliance with the provisions of Regulation 33 read with Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 the Board of Directors at their meeting held today, i.e. 14th November, 2025 have inter alia approved the following:

1. The Standalone Unaudited Financial Results set out in compliance with applicable Accounting Standards for the half-year and year ended 30th September, 2025 together with Statement of Assets and Liabilities.

The Board Meeting commenced at 06:00 P.M. and concluded at 7:15 P.M.

The aforesaid results are also being disseminated on company's website at <https://yashopticsandlens.com/>

You are requested to kindly take the information on your record.

Yours faithfully,

For Yash Optics & Lens Limited

Adrata Anil Srivastav

Company Secretary cum Compliance Officer

Membership No: A73764

YASH OPTICS & LENS LIMITED

(Formerly known as Yash Optics & Lens Private Limited)

34 ABC Kandivli Co Op Industrial Estate Ltd, Govt Ind Estate Charkop Kandivali West, NR Maruti Service Centre,
Kandivali West, Mumbai, Maharashtra, India, 400067, India Tel.: 091 86550 69009 / 91373 74566,

Email: yoalpl@gmail.com, CIN: L36101MH2010PLC205889

www.yashopticsandlens.com



Management Commentary

The Company remains firmly committed to its long-term objective of doubling its progressive lens business. In alignment with this strategic vision, we continue to allocate adequate resources and implement focused growth initiatives aimed at driving sustainable expansion in this segment.

The commissioning activities for the Finished Lens Project are progressing as scheduled. Subject to the absence of any unforeseen contingencies, the Company expects to commence trial production by the end of December. We remain highly optimistic about the prospects of this project, supported by the Government's continued emphasis on the Make in India initiative and the evolving geopolitical environment, which is increasingly shaping a new global operating normal.

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CHHOGMAL & CO.

Chartered Accountants

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

Independent Auditor's Review Report to the Board of Directors of YASH OPTICS & LENS LIMITED

Formerly known as 'Yash Optics & Lens Private Limited'

Mumbai, Maharashtra

We have reviewed the accompanying statement of unaudited standalone financial results of Yash Optics & Lens Limited (the company)(Formerly known as 'Yash Optics & Lens Private Limited'), for the half year ended 30th September 2025 attached herewith, being submitted by the company pursuant to the requirement of regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 ('Listing Regulations'). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on these financial result based on our review.

We conducted our review of the statement in accordance with the standard on Review Engagement (SRE) 2410 "Review of interim financial information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly. We do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying of unaudited financial results prepared in accordance with applicable accounting standard and other recognized accounting practices and policies has not disclose the information required to be disclosed in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

For Chhogmal & Co.
Chartered Accountants
Firm Registration No: 101826W

CA Shabbir Amreliwala
Partner
Membership No: 138935

UDIN: 25138935BMIBKJ1920
Place : Mumbai
Date: 14th November, 2025





**STATEMENT OF STANDALONE FINANCIAL RESULTS FOR HALF YEAR AND YEAR ENDED
30TH SEPTEMBER 2025**

(Amount in lacs)

Particulars	Half Year Ended			Year Ended	Year Ended
	30 Sept'25	31 Mar'25	30 Sept'24	31 Mar'25	31 Mar'24
	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
Income					
1. Revenue from operations (net)	2,337.58	2,370.77	1,950.08	4,320.85	4,110.99
2. Other income	108.56	146.09	137.45	283.54	9.39
3. Total (Income)	2,446.14	2,516.86	2,087.53	4,604.39	4,120.38
4. Expenses					
(a) Cost of materials consumed	920.44	586.59	431.09	1,017.68	1,363.89
(b) Purchases of stock-in-trade					
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(80.20)	(27.40)	1.16	(26.24)	(278.21)
(d) Employee benefits expense	404.17	347.10	393.83	740.93	571.87
(e) Finance costs	54.73	60.40	62.27	122.67	170.45
(f) Depreciation and amortisation expense	127.75	72.23	48.11	120.34	87.39
(g) Other expenses	581.86	798.81	531.33	1,330.14	993.08
Total expenses	2,008.75	1,837.73	1,467.79	3,305.52	2,908.47
5. Profit before exceptional and extraordinary items and tax (3-4)	437.39	679.13	619.74	1,298.87	1,211.90
6. Exceptional items	-	-	-	-	-
7. Profit / (Loss) before extraordinary items and tax (5-6)	437.39	679.13	619.74	1,298.87	1,211.90
8. Extraordinary items	-	-	-	-	-
9. Profit / (Loss) before tax (7-8)	437.39	679.13	619.74	1,298.87	1,211.90
10. Tax expense:					
(a) Current tax expense for current year	110.00	160.00	160.00	320.00	292.33

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(b) (Less): MAT credit (where applicable)	-	-	-	-	-
(c) Current tax expense relating to prior years	-	-	-	-	-
(d) Net current tax expense	-	-	-	-	-
(e) Deferred tax	15.29	15.29	4.77	20.06	17.31
	125.29	175.29	164.77	340.06	309.64
11. Profit / (Loss) for the period from continuing operations (7-8)	312.10	503.84	454.97	958.81	902.27
DISCONTINUING OPERATIONS					
12. Profit / (Loss) from discontinuing operations (before tax)		-		-	-
13. Add / (Less): Tax expense of discontinuing operations		-		-	-
14. Profit / (Loss) from discontinuing operations (after tax) (12-13)		-		-	-
15. Profit / (Loss) for the year (11+14)	312.10	503.84	454.97	958.81	902.27
16. (a) Earning per equity share (Before extraordinary items)					
(i) Basic	1.26	2.03	1.85	3.89	18.76
(ii) Diluted	1.26	2.03	1.85	3.89	18.76
(b) Earning per equity share (Before extraordinary items)					
(i) Basic	1.26	2.03	1.85	3.89	18.76
(ii) Diluted	1.26	2.03	1.85	3.89	18.76

For and on behalf of the Yash Optics & Lens Limited

तारुण मन्हारल दोशी

Tarun Manharlal Doshi

Managing Director

DIN: 03067691



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**STATEMENT OF STANDALONE ASSETS & LIABILITIES FOR THE YEAR ENDED 30TH
SEPTEMBER 2025**

(Amount in lacs)

Particulars		As on 30 September, 2025	As on 31 March, 2025
A	EQUITY AND LIABILITIES	(UNAUDITED)	(AUDITED)
	Shareholder's funds		
	(a) Share capital	2,476.56	2,476.56
	(b) Reserves and surplus	6,876.47	6,560.15
	(c) Money received against share warrants		
		9,353.03	9,036.71
	Share application money pending allotment		
	Non-current liabilities		
	(a) Long-term borrowings	993.30	1,231.00
	(b) Deferred tax liabilities (net)	62.41	47.12
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	62.19	56.21
		1,117.90	1,334.33
	Current liabilities		
	(a) Short-term borrowings	17.07	229.07
	(b) Trade payables		
	i. From MSME	23.11	50.64
	ii. From others	1,118.41	423.92
	(c) Other current liabilities	126.31	109.15
	(d) Short-term provisions	4.21	13.97
		1,289.11	826.75
	TOTAL	11,760.04	11,197.79
B	ASSETS		

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Non-current assets		
(a) Property, Plant and Equipment		
and Intangible assets		
(i) Property, Plant and Equipment	3,829.94	2,957.14
(ii) Intangible assets	-	-
(iii) Capital work-in-progress	2,121.02	304.71
(iv) Intangible assets under development	-	-
	5,950.96	3,261.85
(b) Non-current investments		
(c) Deferred tax assets (net)		
(d) Long-term loans and advances	104.12	855.38
(e) Other non-current assets	67.28	56.43
	171.40	911.81
Current assets		
(a) Current investments	-	-
(b) Inventories	2,375.53	2,204.71
(c) Trade receivables	1,384.60	1,560.95
(d) Cash and bank balances	1,363.82	3,167.20
(e) Short-term loans and advances	425.70	65.21
(f) Other current assets	88.04	26.06
	5,637.69	7,024.13
TOTAL	11,760.05	11,197.79

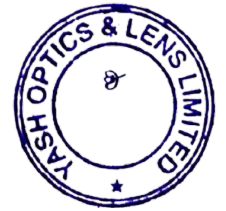
For and on behalf of the Yash Optics & Lens Limited

तरुण मन्हारल दोशी

Tarun Manharlal Doshi

Managing Director

DIN: 03067691



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STATEMENT OF STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH
SEPTEMBER,2025

(Amount in lacs)

Particulars	Financial Half Year Ended	Financial Year Ended
	30/09/2025	31/03/2025
	(Unaudited)	(AUDITED)
Cash Flow from Operating Activities		
Net Profit Before Tax	437.39	1,298.87
Adjustments for:		
Depreciation/Amortisation	127.75	120.34
Interest Received	(77.64)	(213.81)
Finance cost	48.65	118.75
Bad debts net off w/o	-	-9.86
Operating Profit Before Working Capital Adjustment	536.15	1,313.42
Adjustment for Changes in Working Capital		
Trade and other payable	666.96	70.50
Short-term provisions/borrowing	(221.76)	9.79
Other Liabilities	17.16	62.38
Trade and other Recievables	176.35	(382.29)
Short Term Loans & Advances	(360.49)	(38.62)
Inventories	(170.82)	(194.00)
Other Assets	(19.91)	46.51
Cash Flow Generated from Operations	623.64	887.68
Taxes Paid	125.78	320.00
Net Cash flow from Operating activities (A)	497.86	567.68
Cash Flow from Investing Activities		

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(Purchase)/Sale of Fixed Assets	(1,027.47)	(1,153.31)
Investment	1,868.88	(3,092.36)
Changes in Capital WIP	(1,816.31)	322.49
Interest Received	77.64	213.81
Net Cash Flow from Investing Activities (B)	(897.26)	(3,709.37)
Cash Flow from Financing Activities		
Proceeds from/ (Repayment of) Borrowing	(237.70)	(1,065.93)
Proceeds From Long Term Loans & Advances & Investment	751.26	(773.81)
Proceeds from Share Capital	-	5,095.23
Proceeds from Share Capital Adjustment(IPO Expenses)	-	-
Proceeds from Share Capital pending allotment	-	-
Finance cost	(48.65)	(118.75)
Net Cash Flow from Financing Activities (C)	464.91	3,136.74
Net Increase/ (Decrease) in Cash and Cash Equivalents (A + B + C)	65.50	-4.94
Cash & Cash equivalent at the beginning of the year	67.18	72.12
Cash & Cash Equivalent at the end of the year	132.68	67.18

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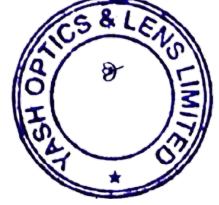
Cash and cash equivalents comprises of:

Particulars	30/09/2025	Financial Year Ended
		31/03/2025
Cash-in-Hand	12.17	16.75
Balance with Banks	120.51	50.43
Total	132.68	67.18

For and on behalf of the Yash Optics & Lens Limited

तरुण मन्हारल दोशी

Tarun Manharlal Doshi
Managing Director
DIN: 03067691



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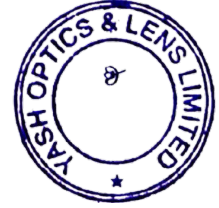
Notes:

1. The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.
2. The company is engaged in only one business (i.e. manufacturing, trading and distribution of spectacle and optical lenses) hence no information has been furnished in accordance with AS 17 on "Segment Reporting" issued by the Institute of Chartered Accountants of India.
3. The above result for the half year ended 30th September 2025 have been reviewed by the audit committee meeting and approved by the Board of Directors in their respective meeting held on 14th November 2025.
4. The aforesaid half yearly and year to date audited financial results are also being disseminated on the website of the Company i.e. (<https://yashopticsandlenses.com/financial-result>)
5. The Noticeable changes in EPS is due to the company has raised capital through initial public offer during the reporting period.

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Corporate Relationship Department,
National Stock Exchange of India Limited,
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Symbol: YASHOPTICS

Subject: - Declaration on Auditor's Report under Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Dear Sir/Madam,

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 we hereby declare and confirm that the Auditor's Report on Standalone Financial Statements and results for the Half-Year ended 30th September, 2025 which are being sent herewith are unmodified and without any qualification.

Thanking you,

Yours faithfully,

For Yash Optics & Lens Limited

Adrata Anil Srivastav

Company Secretary cum Compliance Officer

Membership No: A73764

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