



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

Sub: Clarification in respect of disclosure forming part of Standalone Financial Results submitted under Regulation 33 read with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sir /Ma'am,

With reference to the Outcome of the Board Meeting dated 09th May, 2026 submitted by the Company pursuant to the provisions of Regulation 33 read with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to provide the following clarification with respect to the Notes forming part of the Standalone Financial Results for the half year and year ended 31st March, 2026:

The following statement appearing in the Notes to Financial Results:

“The noticeable changes in EPS is due to the company has raised capital through initial public offer during the reporting period.”

has been inadvertently mentioned due to a clerical error.

In this regard, it is hereby clarified that the Company had raised capital through Initial Public Offer in the previous financial year and not during the reporting period under review i.e. Financial Year 2025–26. Accordingly, the aforesaid statement may kindly be ignored for the purpose of interpretation of the financial results submitted to the Stock Exchange.

Further, there is no change in the financial results, figures, disclosures or any other information already submitted by the Company. This clarification is being issued only to rectify the inadvertent disclosure appearing in the Notes to the Financial Results.

Kindly take the above clarification on your records.

Thanking you,

Yours faithfully,

For Yash Optics & Lens Limited

Adrata Anil Srivastav

Company Secretary cum Compliance Officer

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,
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Email: yoalpl@gmail.com, CIN: L36101MH2010PLC205889

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Independent Auditor's Report on Audit of half yearly and yearly Standalone Financial Results of the Company pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To The Board of Directors of
YASH OPTICS & LENS LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statements of Standalone Financial Results of Yash Optics & Lens Limited (the "Company") for the half year and the year ended March 31, 2026 (the "Statement"), attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the Standalone Financial Results for the year ended March 31, 2026.

- (i) Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended and
- (ii) Gives a true and fair view in conformity with the recognition and measurement principle laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the standalone net profit after tax and other financial information of the Company for the half year and year ended March 31, 2026.

Basis for Opinion

We conducted our audit of the Standalone Financial Results in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013("Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone financial results for the half year and year ended March 31, 2026 under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the "ICAI" Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Standalone Financial Results

The Standalone Financial Results have been prepared on the basis of Annual Standalone Financial Statements. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial results that give a true and fair view of the financial results of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.



This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Annual Standalone financial result, Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results for the Half Year and Year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial control system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management and Board of Directors.
- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Results or, if such disclosures are inadequate, to modify our opinion.



CHHOGMAL & CO.

Chartered Accountants

Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that individually or in aggregate makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Standalone Financial Results include the results for the half year ended March 31, 2026, being the balancing figures between the audited figures in respect of full financial year ended March 31, 2026 and the published unaudited year to date figures up to the first half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of the above matter.

For CHHOGMAL & CO.

Chartered Accountants

FRN No. 101826W



Shabbir Amreliwala

Partner

M. No. 138935

Dated: 9th May, 2026

Place: Mumbai

UDIN:26138935IJTANY8597



**STATEMENT OF STANDALONE FINANCIAL RESULTS FOR HALF YEAR AND YEAR ENDED
31ST MARCH 2026**

(Amount in lacs)

Particulars	Half Year Ended		Half Year Ended		Year Ended	Year Ended
	31 Mar'26	30 Sept'25	31 Mar'25	30 Sept'24	31 Mar'26	31 Mar'25
	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
Income						
1. Revenue from operations (net)	3,061.40	2,337.58	2,370.77	1,950.08	5,398.98	4,320.85
2. Other income	20.87	108.56	146.09	137.45	129.43	283.54
3. Total (Income)	3,082.27	2,446.14	2,516.86	2,087.53	5,528.41	4,604.39
4. Expenses						
(a) Cost of materials consumed	900.73	920.44	479.91	537.77	1,821.17	1,017.68
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	46.20	(80.20)	(27.40)	1.16	(34.00)	(26.24)
(d) Employee benefits expense	518.88	404.17	347.10	393.83	923.05	740.93
(e) Finance costs	45.92	54.73	60.40	62.27	100.65	122.67
(f) Depreciation and amortisation expense	133.14	127.75	72.23	48.11	260.89	120.34
(g) Other expenses	634.08	581.86	905.49	424.65	1,215.94	1,330.14
Total expenses	2,278.95	2,008.75	1,837.73	1,467.79	4,287.70	3,305.52
5. Profit before exceptional and extraordinary items and tax (3-4)	803.32	437.39	679.13	619.74	1,240.71	1,298.87
6. Exceptional items	-	-	-	-	-	-
7. Profit / (Loss) before extraordinary items and tax (5-6)	803.32	437.39	679.13	619.74	1,240.71	1,298.87
8. Extraordinary items	-	-	-	-	-	-
9. Profit / (Loss) before tax (7-8)	803.32	437.39	679.13	619.74	1,240.71	1,298.87
10. Tax expense:						
(a) Current tax expense for current year	185.00	110.00	160.00	160.00	295.00	320.00
(b) (Less): MAT credit (where applicable)	-	-	-	-	-	-
(c) Current tax expense relating to prior years	-	-	-	-	-	-
(d) Net current tax expense	-	-	-	-	-	-
(e) Deferred tax	25.61	15.29	15.29	4.77	40.90	20.06
	210.61	125.29	175.29	164.77	335.90	340.06
11. Profit / (Loss) for the period from continuing operations (7-8)	592.71	312.10	503.84	454.97	904.81	958.81



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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)	592.71	312.10	503.84	454.97	904.81	958.81
16. (a) Earning per equity share (Before extraordinary items)						
(i) Basic	2.39	1.26	2.03	1.85	3.65	3.89
(ii) Diluted	2.39	1.26	2.03	1.85	3.65	3.89
(b) Earning per equity share (Before extraordinary items)						
(i) Basic	2.39	1.26	2.03	1.85	3.65	3.89
(ii) Diluted	2.39	1.26	2.03	1.85	3.65	3.89



For and on behalf of the Yash Optics & Lens Limited

Date: 09.05.2026

Place: Mumbai

तारुण मन्हारलाल 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. 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 31st March 2026 have been reviewed by the audit committee meeting and approved by the Board of Directors in their respective meeting held on 9th May 2026.
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>)

Date: 09.05.2026
Place: Mumbai



For and on behalf of the Yash Optics & Lens Limited

तारुण मन्हलल दोशी

Tarun Manharlal Doshi
Managing Director
DIN: 03067691



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STATEMENT OF STANDALONE ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST MARCH
2026

(Amount in lacs)

Particulars		As on 31 March, 2026	As on 31 March, 2025
		(AUDITED)	(AUDITED)
A	EQUITY AND LIABILITIES		
	Shareholder's funds		
	(a) Share capital	2,476.56	2,476.56
	(b) Reserves and surplus	7,469.00	6,560.15
	(c) Money received against share warrants		
		9,945.56	9,036.71
	Share application money pending allotment		
	Non-current liabilities		
	(a) Long-term borrowings	450.00	1,231.00
	(b) Deferred tax liabilities (net)	88.03	47.12
	(c) Other long-term liabilities	257.64	-
	(d) Long-term provisions	69.37	56.21
		865.04	1,334.33
	Current liabilities		
	(a) Short-term borrowings	3.05	229.07
	(b) Trade payables		
	i. From MSME	74.25	53.09
	ii. From others	520.07	406.95
	(c) Other current liabilities	82.65	109.15
	(d) Short-term provisions	46.55	28.49
		726.57	826.75
	TOTAL	11,537.17	11,197.79



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B	ASSETS		
	Non-current assets		
	(a) Property, Plant and Equipment and Intangible assets		
	(i) Property, Plant and Equipment	4,158.04	2,957.14
	(ii) Intangible assets		-
	(iii) Capital work-in-progress	2,237.56	304.71
	(iv) Intangible assets under development		-
		6,395.60	3,261.85
	(b) Non-current investments		
	(c) Deferred tax assets (net)		
	(d) Long-term loans and advances	38.19	855.38
	(e) Other non-current assets	66.07	56.43
		104.26	911.81
	Current assets		
	(a) Current investments		-
	(b) Inventories	2,365.64	2,204.71
	(c) Trade receivables	1,618.92	1,560.95
	(d) Cash and cash equivalents	637.30	3,167.20
	(e) Short-term loans and advances	383.06	65.21
	(f) Other current assets	32.39	26.06
		5,037.31	7,024.13
	TOTAL	11,537.17	11,197.79
		-	-

For and on behalf of the Yash Optics & Lens Limited

Date: 09.05.2026

Place: Mumbai



टारुन मन्हारल दोशी

Tarun Manharlal Doshi

Managing Director

DIN: 03067691



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STATEMENT OF STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31,2026

(Amount in lacs)

Particulars	Financial Year Ended	Financial Year Ended
	31-03-2026	31-03-2025
	(AUDITED)	(AUDITED)
Cash Flow From Operating Activities		
Net Profit Before Tax	1,240.71	1,298.87
Adjustments for :		
Excess Provison of previous Year	4.04	-
Depreciation/Amortisation	260.89	120.34
Interest Received	(111.65)	(213.81)
Finance cost	83.26	118.75
Bad debts net off w/o	(45.34)	(9.86)
Operating Profit Before Working Capital Adjustment	1,431.91	1,313.42
Adjustment for Changes in Working Capital		
Trade and other payable	134.28	55.98
Short-term provisions	18.06	24.31
Other Liabilities	289.64	62.38
Trade and other Recievables	(57.97)	(382.29)
Short Term Loans & Advances	(317.85)	(38.62)
Inventories	(160.93)	(194.00)
Other Assets	(15.97)	46.51
Cash Flow Generated from Operations	1,321.18	887.69
Taxes Paid	295.00	320.00
Net Cash flow from Operating activities (A)	1,026.18	567.69
Cash Flow From Investing Activities		
(Purchase)/Sale of Fixed Assets	(1,461.79)	(1,153.31)
Investment in Fixed Deposit with Bank	2,578.76	(3,092.36)
Changes in Capital WIP	(1,932.85)	322.49
Interest Received	111.65	213.81

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YASH®

Net Cash Flow from Investing Activities (B)	(704.23)	(3,709.37)
Cash Flow From Financing Activities		
Proceeds from/ (Repayment of) Borrowing	(1,007.02)	(1,065.93)
Proceeds From Long Term Loans & Advances & Investment	817.19	(773.81)
Proceeds from Share Capital	-	5,095.23
Proceeds from Share Capital pending allotment	-	-
Finance cost	(83.26)	(118.75)
Net Cash Flow From Financing Activities (C)	(273.09)	3,136.74
Net Increase/ (Decrease) in Cash and Cash Equivalents (A + B + C)	48.86	-4.94
Cash & Cash equivalent at the beginning of the year	67.18	72.12
Cash & Cash Equivalent at the end of the year	116.04	67.18

Cash and cash equivalents comprises of :

Particulars	Financial Year Ended	
	31-03-2026	31-03-2025
Cash-in-Hand Balance	13.25	16.75
with Banks	102.79	50.43
Total	116.04	67.18

For and on behalf of the Yash Optics & Lens Limited

Date: 09.05.2026

Place: Mumbai



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Tarun Manharlal Doshi

Managing Director

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