



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

Symbol: YASHOPTICS

Subject: Submission of Revised Financial Statement as per query received on December 20th, 2024.

Sir / Ma'am,

We attach herewith revised financial statement for the half year ended 30th September, 2024 along with the Statement for Disclosure for utilization of issue proceeds for Listed Entities on NSE EMERGE as per NSE/CML/2024/23 Dated September 05, 2024.

This is for your information and record.

Thanking You.
Yours faithfully,

For Yash Optics & Lens Limited

CS Adrata Anil Srivastav
Company Secretary cum Compliance Officer
Mem No: A73764



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, 2024.

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. 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, 2024 together with Statement of Assets and Liabilities.

The Board Meeting commenced at 01:00 P.M. and concluded at 02.07 P.M.

The aforesaid results are also being disseminated on company's website at www.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

Mem No: A73764

YASH OPTICS & LENS LIMITED

(Formerly known as Yash Optics & Lens Private Limited)

70/A, Govt. Industrial Estate, Near Ganesh Nagar, Charkop, Kandivali (W), Mumbai - 400067, India

Tel.: 091 86550 69009 / 91373 74566, Email: yoalpl@gmail.com, CIN: L36101MH2010PLC205889

www.yashopticsandlens.com

CHHOGMAL & CO.

Chartered Accountants

LIMITED REVIEW REPORT

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 financial results of **Yash Optics & Lens Limited** (formerly known as 'Yash Optics & Lens Private Limited'), for the period ended 30th September 2024 being submitted by the company pursuant to the requirement of regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statement based on our review.

We conducted our review of the statement in accordance with the standard on Review Engagement (SRE) 2400 "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 standard 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.

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



CA Shabbir Amreliwala
(Partner)
Membership No: 138935
UDIN: 24138935BKCPUV1546
Date: 14-11-2024
Place: Mumbai

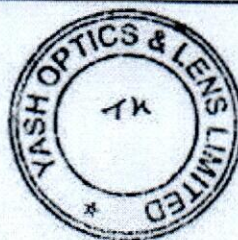


YASH OPTICS & LENS LIMITED
 [Formerly known as 'Yash Optics & Lens Private Limited']
 CIN: U36101MH2010PTC205889

STATEMENT OF STANDALONE ASSETS & LIABILITIES FOR THE YEAR ENDED 30TH SEPTEMBER 2024

Rs. In lacs

Particulars		As on 30 September, 2024	As on 31 March, 2024
		(Unaudited)	(Audited)
A	EQUITY AND LIABILITIES		
	Shareholder's funds		
	(a) Share capital	2,476.56	1,820.40
	(b) Reserves and surplus	6,057.22	1,163.13
	(c) Money received against share warrants		
	Share application money pending allotment	8,533.78	2,983.53
	Non-current liabilities		
	(a) Long-term borrowings	1,640.96	1,674.59
	(b) Deferred tax liabilities (net)	31.83	27.07
	(c) Other long-term liabilities	4.50	-
	(d) Long-term provisions	48.19	38.53
	Current liabilities	1,725.48	1,740.19
	(a) Short-term borrowings	-	851.41
	(b) Trade payables		
	I. From MSME	11.15	2.13
	II. From others	294.16	401.33
	(c) Other current liabilities	197.36	74.31
	(d) Short-term provisions	49.96	4.18
	TOTAL	10,811.89	6,057.08
B	ASSETS		
	Non-current assets		
	(a) Property, Plant and Equipment and Intangible assets		
	(i) Property, Plant and Equipment	2,009.87	1,924.17
	(ii) Intangible assets	-	-
	(iii) Capital work-in-progress	944.02	627.20
	(iv) Intangible assets under development	-	-
	(b) Non-current investments	2,953.89	2,551.37
	(c) Deferred tax assets (net)		
	(d) Long-term loans and advances	43.57	81.57
	(e) Other non-current assets	99.06	106.62
	Current assets	142.63	188.19
	(a) Current investments	499.97	-
	(b) Inventories	2,188.21	2,010.71
	(c) Trade receivables	1,416.26	1,179.18
	(d) Cash and cash equivalents	3,366.18	85.29
	(e) Short-term loans and advances	179.34	10.10
	(f) Other current assets	65.41	32.24
	TOTAL	10,811.89	6,057.08



For and on behalf of the Board
 YASH OPTICS & LENS LIMITED

(Signature)

Tarun Doshi
 Managing Director
 DIN: 03087891

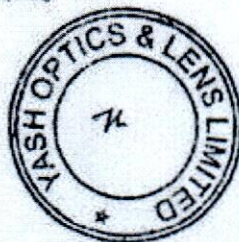
Date - 14-11-2024

YASH OPTICS & LENS LIMITED
Formerly known as 'Yash Optics & Lens Private Limited'
CIN: U36101MH2010PTC205889

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR HALF YEAR AND YEAR ENDED 30TH SEPTEMBER 2024

Particulars	Half Year Ended			Year Ended	
	30 Sept'24 (Unaudited)	31 Mar'24 (Audited)	30 Sept'23 (Unaudited)	31 Mar'24 (Audited)	31 Mar'23 (Audited)
Income					
1. Revenue from operations (net)	1,950.08	2,242.50	1,868.49	4,110.99	3,970.21
2. Other income	137.45	8.94	0.45	9.39	8.73
3. Total (Income)	2,087.53	2,251.44	1,868.94	4,120.38	3,978.94
4. Expenses					
(a) Cost of materials consumed	537.77	1,049.86	585.69	1,635.55	1,495.43
(b) Purchases of stock-in-trade					
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1.16	(227.98)	(50.23)	(278.21)	(35.76)
(d) Employee benefits expense	393.83	280.90	290.97	571.87	611.38
(e) Finance costs	62.27	94.38	76.07	170.45	101.65
(f) Depreciation and amortisation expense	48.11	45.72	41.67	87.39	69.57
(g) Other expenses	424.65	372.72	348.70	721.42	651.56
Total expenses	1,467.79	1,615.60	1,292.87	2,908.47	2,893.83
5. Profit before exceptional and extraordinary items and tax (3-4)	619.74	635.84	576.07	1,211.91	1,085.10
6. Exceptional items	-	-	-	-	-
7. Profit / (Loss) before extraordinary items and tax (5-i)	619.74	635.84	576.07	1,211.91	1,085.10
8. Extraordinary items	-	-	-	-	-
9. Profit / (Loss) before tax (7-8)	619.74	635.84	576.07	1,211.91	1,085.10
10. Tax expense:					
(a) Current tax expense for current year	160.00	149.33	143.00	292.33	274.65
(b) (Less): MAT credit (where applicable)	-	-	-	-	-
(c) Current tax expense relating to prior years	-	-	-	-	-
(d) Net current tax expense	-	-	-	-	-
(e) Deferred tax	4.77	13.50	3.81	17.31	7.67
	164.77	162.83	146.81	309.64	282.32
1. Profit / (Loss) for the period from continuing operations (7-8)	454.97	473.01	429.26	902.27	802.79
DISCONTINUING OPERATIONS					
1. Profit / (Loss) from discontinuing operations (before x)	-	-	-	-	-
1. Add / (Less): Tax expense of discontinuing operations	-	-	-	-	-
1. Profit / (Loss) from discontinuing operations (after x) (12-13)	-	-	-	-	-
5. Profit / (Loss) for the year (11+14)	454.97	473.01	429.26	902.27	802.79
(a) Earning per equity share (Before extraordinary items) *					
(i) Basic	1.85	4,730.10	4,292.58	18.76	8,028.03
(ii) Diluted	1.85	4,730.10	4,292.58	18.76	8,028.03
b) Earning per equity share (Before extraordinary items)					
(i) Basic	1.85	4,730.10	4,292.58	18.76	8,028.03
(ii) Diluted	1.85	4,730.10	4,292.58	18.76	8,028.03

note: The Noticeable changes in EPS is due to the company has raised capital through Initial public offer during the reporting period.



For and on behalf of the Board
YASH OPTICS & LENS LIMITED
Tarun Doshi
Managing Director
DIN: 03067691

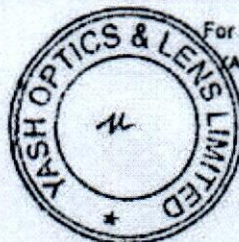
Date - 14-11-2024

STATEMENT OF STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

Particulars	Rs. in lacs	
	Financial Half Year Ended	Financial Year Ended
	30/09/2024 (Unaudited)	31/03/2024 (Audited)
Cash Flow From Operating Activities		
Net Profit Before Tax	619.74	1,211.91
Adjustments for :		
Depreciation/Amortisation	48.11	87.39
Interest Received	(115.51)	(0.71)
Finance cost	61.65	166.50
Bad debts net off w/o	0.13	60.67
Operating Profit Before Working Capital Adjustment	614.12	1,525.77
Adjustment for Changes in Working Capital		
Trade and other payable	(98.15)	104.90
Short-term provisions/borrowing	45.78	(1.51)
Other Liabilities	137.21	3.40
Trade and other Receivables	(237.23)	(2,090.14)
Short Term Loans & Advances	(169.24)	58.89
Inventories	(177.50)	(453.34)
Other Assets	(25.61)	(89.40)
Cash Flow Generated from Operations	89.38	(941.44)
Taxes Paid	160.00	292.33
Net Cash flow from Operating activities (A)	(70.62)	(1,233.77)
Cash Flow From Investing Activities		
(Purchase)/Sale of Fixed Assets	(133.81)	(1,246.09)
Investment	(499.97)	-
Changes in Capital WIP	(316.82)	(627.20)
Interest Received	115.51	0.71
Net Cash Flow from Investing Activities (B)	(835.09)	(1,872.58)
Cash Flow From Financing Activities		
Proceeds from/ (Repayment of) Borrowing	(885.04)	1,440.69
Proceeds From Long Term Loans & Advances & Investment	38.00	(81.57)
Proceeds from Share Capital	5,314.90	1,946.71
Proceeds from Share Capital Adjustment(IPO Expenses)	(219.61)	-
Proceeds from Share Capital pending allotment	-	-
Finance cost	(61.65)	(166.50)
Net Cash Flow From Financing Activities (C)	4,186.60	3,139.33
Net Increase/ (Decrease) in Cash and Cash Equivalents (A + B + C)	3,280.89	32.98
Cash & Cash equivalent at the beginning of the year	85.29	52.31
Cash & Cash Equivalent at the end of the year	3,366.18	85.29

Cash and cash equivalents comprises of :

Particulars	30/09/2024	Financial Year Ended
		31/03/2024
Cash-in-Hand	27.90	13.97
Balance with Banks	3,338.28	71.32
Total	3,366.18	85.29



For and on behalf of the Board
YASH OPTICS & LENS LIMITED

(Signature)

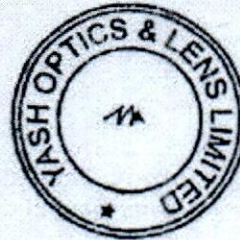
Tarun Doshi
Managing Director
DIN: 03067691

Date- 14.11.2024

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 30th September 2024 have been reviewed by the audit committee meeting and approved by the Board of Directors in their respective meeting held on 14th November 2024.
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.

For and on behalf of the Board of
YASH OPTICS & LENS LIMITED



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Tarun Doshi
Managing Director
DIN: 03067691

Date - 14.11.2024



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: - 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, 2024 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

Mem No: A73764

YASH OPTICS & LENS LIMITED

(Formerly known as Yash Optics & Lens Private Limited)

70/A, Govt. Industrial Estate, Near Ganesh Nagar, Charkop, Kandivali (W), Mumbai - 400067, India

Tel.: 091 86550 69009 / 91373 74566, Email: yoalpl@gmail.com, CIN: L36101MH2010PLC205889

www.yashopticsandlens.com

CHHOGMAL & CO.

Chartered Accountants

To,
Yash Optics & Lens Limited
Mumbai

Disclosure for utilization of issue proceeds for Yash Optics & Lens Limited as on 30th September, 2024

Original Object	Modified Object, if any	Amount disclosed in the Offer Document (Rs in lakhs)	Modified Allocation, if any	Actual Utilised Amount (Rs in lakhs)	Unutilised Amount (Rs in lakhs)	Remarks if any
1. Funding of Capital expenditure for setting up a manufacturing unit for backward integration	Not Applicable	Rs. 1825.00	Not Applicable	-	Rs. 1,825.00	Not Applicable
2. Purchase of Plant and Machinery at existing manufacturing unit	Not Applicable	Rs. 1185.76	Not Applicable	Rs. 144.81	Rs. 1,040.95	Not Applicable
3. Repayment/prepayment of certain borrowings availed by our Company	Not Applicable	Rs. 600.00	Not Applicable	Rs. 600.00	-	Not Applicable
4. Funding Working Capital Requirements of our Company	Not Applicable	Rs. 1000.00	Not Applicable	Rs. 415.32	Rs. 584.68	Not Applicable
5. General corporate purposes	Not Applicable	Rs. 378.34	Not Applicable	Rs. 251.28	Rs. 127.06	Not Applicable

The working capital includes only Stock, Debtors and Creditors, other current assets and liabilities have been not considered for the computation of the figures of working capital.

For Chhogmal & Co.

Chartered Accountants

Firm Registration No: 101826W

Chintan Shah

(Partner)

Membership No: 107490 : Place: Mumbai : 17 December 2024

UDIN: 24107490BKADGC3061



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