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: Clarification regarding non-attachment of Limited Review Report for the half year ended 30th September, 2026

Dear Sir/Madam,

With reference to the Outcome of the Board Meeting dated 14th November, 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 clarify that the Limited Review Report issued by the Statutory Auditors of the Company in respect of the Standalone Financial Results for the half year ended 30th September, 2026, was inadvertently not attached to the aforesaid submission due to an oversight.

Accordingly, we are hereby submitting the Limited Review Report for the half year ended 30th September, 2026, along with this clarification.

Further, we confirm that there is no change in the financial results, figures, disclosures or any other information already submitted by the Company. This clarification is being issued solely to rectify the inadvertent omission of the Limited Review Report.

We regret the inconvenience caused and request you to kindly take the above clarification and the enclosed Limited Review Report on record.

Kindly take the above clarification on your records.
Thanking you,
Yours faithfully,
For Yash Optics & Lens Limited

ADRATA ANIL SRIVASTAV
Digitally signed by ADRATA ANIL SRIVASTAV
Date: 2026.11.14 21:22:05 +05'30'

Adrata Anil Srivastav
Company Secretary cum Compliance Officer

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, 2026.

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, 2026 have inter alia approved the following:

1. The Standalone Unaudited Financial Results set out in compliance with applicable Accounting Standards for the half-year ended 30th September, 2026 together with Statement of Assets and Liabilities.

The Board Meeting commenced at 06:30 P.M. and concluded at 7:00 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
Digitally signed by ADRATA ANIL SRIVASTAV
Date: 2026.11.14 21:22:28 +05'30'

Adrata Anil Srivastav
Company Secretary cum Compliance Officer
Membership No: A73764

Management Statement on Results for the Half Year Ended 30th September 2026

For the half year ended 30th September 2026, the Company's sales grew 23.8% year on year to Rs 2,894.87 lakh, against Rs 2,337.58 lakh in the corresponding half of the previous year. EBITDA, including other income, grew 46.5% to Rs 908.20 lakh from Rs 619.87 lakh.

Profitability also moved in the right direction, with the EBITDA margin at 30.9% for the period compared with 25.3% a year earlier.

The Vapi project has gradually commenced production. The initial output is being consumed in-house, and in the past week select products have been offered to the open market after achieving the desired quality standards. The Company's efforts are now directed at widening the range of products offered to the open market.

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

AHJ & Associates

Limited Review Report on the Un-audited Standalone Financial Results for the quarter and half year ended 30th September, 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of
Yash Optics & Lens Limited (formerly known as Yash Optics & Lens Private Limited)

1. We have reviewed the accompanying statement of Un-AuditedStandalone Financial Results of Yash Optics & Lens Limited (formerly known as Yash Optics & Lens Private Limited)("the Company") for the half yearended 30th September, 2026, ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India read with the Circular. Our responsibility is to issue a report on the financial statements based on our review.
3. 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 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 statements 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable accounting standards as notified under the Companies (India Accounting Standards) Rules,2015 as specified in Section 133 of the Companies Act, 2013,read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **A H J & Associates.**
Chartered Accountants.
Firm Registration No: 151685W

A.H.J. & ASSOCIATES CA INDIA MUMBAI FRN No. 151685W

Jay D Shah
Partner
M. No. 108928
Mumbai, 14thNovember, 2026
UDIN: 26108928LDTSOB7154

Office No. 25, 160, D N Road, Above Burger King, CST Mumbai. Mumbai - 400001.
Email ID: ahjca1@gmail.com

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR HALF YEAR ENDED 30TH SEPTEMBER 2026

(Amount in lacs)

Particulars	Half Year Ended			Year Ended	Year Ended
	30 Sept'26	31 Mar'26	30 Sept'25	31 Mar'26	31 Mar'25
	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
Income					
1. Revenue from operations (net)	2,894.87	3,061.40	2,337.58	5,398.98	4,320.85
2. Other income	41.24	20.87	108.56	129.43	283.54
3. Total (Income)	**2,936.11**	**3,082.27**	**2,446.14**	**5,528.41**	**4,604.39**
4. Expenses					
(a) Cost of materials consumed	712.00	693.08	920.44	1,613.52	1,017.68
(b) Purchases of stock-in-trade		-			
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	120.04	253.85	(80.20)	173.65	(26.24)
(d) Employee benefits expense	529.57	518.88	404.17	923.05	740.93
(e) Finance costs	22.75	45.91	54.73	100.64	122.67
(f) Depreciation and amortisation expense	348.79	133.14	127.75	260.89	120.34
(g) Other expenses	666.30	634.08	581.86	1,215.94	1,330.14
Total expenses	**2,399.45**	**2,278.75**	**2,008.75**	**4,287.69**	**3,305.52**
5. Profit before exceptional and extraordinary items and tax (3-4)	**536.66**	**803.33**	**437.39**	**1,240.72**	**1,298.87**
6. Exceptional items	-	-	-	-	-
7. Profit / (Loss) before extraordinary items and tax (5-6)	**536.66**	**803.33**	**437.39**	**1,240.72**	**1,298.87**
8. Extraordinary items		-			
9. Profit / (Loss) before tax (7-8)	**536.66**	**803.33**	**437.39**	**1,240.72**	**1,298.87**

A.H.J. & ASSOCIATES CA INDIA MUMBAI FRN No. 151685W

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

10. Tax expense:					
(a) Current tax expense for current year	135.00	185.00	110.00	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	0.35	25.61	15.29	40.90	20.06
	135.35	**210.61**	**125.29**	**335.90**	**340.06**
11. Profit / (Loss) for the period from continuing operations (7-8)	**401.31**	**592.72**	**312.10**	**904.82**	**958.81**
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)	**401.31**	**592.72**	**312.10**	**904.82**	**958.81**
16. (a) Earning per equity share (Before extraordinary items)					
(i) Basic	1.62	2.39	**1.26**	**3.65**	**3.89**
(ii) Diluted	1.62	2.39	**1.26**	**3.65**	**3.89**
(b) Earning per equity share (Before extraordinary items)					
(i) Basic	1.62	2.39	**1.26**	**3.65**	**3.89**
(ii) Diluted	1.62	2.39	**1.26**	**3.65**	**3.89**

A.H.J. & ASSOCIATES CA INDIA MUMBAI FRN No. 151685W

YASH OPTICS & LENS LIMITED

For and on behalf of the Yash Optics & Lens Limited

Tarun Manharlal Doshi
Managing Director
DIN: 03067691

STATEMENT OF STANDALONE ASSETS & LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTMEBER 2026

	Particulars	As on 30 September'26	As on 31 March, 2026
		(Unaudited)	(Audited)
A	**EQUITY AND LIABILITIES**		
	Shareholder's funds		
	(a) Share capital	2,476.56	2,476.56
	(b) Reserves and surplus	7,751.44	7,469.01
	(c) Money received against share warrants		
		10,228.00	**9,945.57**
	Share application money pending allotment		
	Non-current liabilities		
	(a) Long-term borrowings	317.82	450.00
	(b) Deferred tax liabilities (net)	88.37	88.02
	(c) Other long-term liabilities	19.50	257.64
	(d) Long-term provisions	49.98	69.37
		475.67	**865.03**
	Current liabilities		
	(a) Short-term borrowings	524.40	3.05
	(b) Trade payables		
	i. From MSME	34.96	74.25
	ii. From others	575.15	520.07
	(c) Other current liabilities	85.48	82.65
	(d) Short-term provisions	21.71	46.55
		1,241.70	**726.57**
	- **TOTAL**	**11,945.37**	**11,537.17**

A.H.J. & ASSOCIATES CA INDIA MUMBAI FRN No. 151685W

B	**ASSETS**		
	Non-current assets		
	(a) Property, Plant and Equipment and Intangible assets		
	(i) Property, Plant and Equipment	6,064.62	4,154.36
	(ii) Intangible assets	2.70	3.68
	(iii) Capital work-in-progress	-	2,237.56
	(iv) Intangible assets under development	-	-
	-	**6,067.32**	**6,395.60**
	(b) Non-current investments	-	-
	(c) Deferred tax assets (net)	-	-
	(d) Long-term loans and advances	254.57	38.19
	(e) Other non-current assets	522.42	66.07
		776.99	**104.26**
	Current assets		
	(a) Current investments		-
	(b) Inventories	2,685.20	2,365.65
	(c) Trade receivables	1,605.12	1,618.92
	(d) Cash and cash equivalents	596.91	637.30
	(e) Short-term loans and advances	184.92	383.06
	(f) Other current assets	28.91	32.39
		5,101.06	**5,037.31**
	TOTAL	**11,945.37**	**11,537.17**
			-

A.H.J. & ASSOCIATES CA INDIA MUMBAI FRN No. 151685W

For and on behalf of the Yash Optics & Lens Limited

YASH OPTICS & LENS LIMITED

Tarun Manharlal Doshi
Managing Director
DIN: 03067691

STATEMENT OF STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30TH,2026

Particulars	Financial Half Year Ended	Financial Year Ended
	30 September'26	As on 31 March, 2026
	(Unaudited)	(AUDITED)
Cash Flow From Operating Activities		
Net Profit Before Tax	536.66	1,240.71
Adjustments for :		
Excess Provision of Previous Year	4.95	4.04
Depreciation/Amortisation	348.79	260.89
Interest Received	(17.16)	(111.65)
Profit on Sale of Fixed assets	(18.13)	-
Finance cost	19.03	83.26
Bad debts net off w/o	3.75	(45.34)
Operating Profit Before Working Capital Adjustment	**877.90**	**1,431.91**
Adjustment for Changes in Working Capital		
Trade and other payable	15.79	134.28
Short-term provisions	(24.84)	18.06
Other Liabilities	(254.70)	289.64
Trade and other Recievables	10.05	(57.97)
Short Term Loans & Advances	198.14	(317.85)
Inventories	(319.55)	(160.93)
Other Assets	(422.87)	(15.97)
Cash Flow Generated from Operations	**79.91**	**1,321.17**
Taxes Paid	-165.00	-295.00
Net Cash flow from Operating activities (A)	**(85.09)**	**1,026.18**
Cash Flow From Investing Activities		
(Purchase)/Sale of Fixed Assets	(2,239.94)	(1,461.79)
Changes in Capital WIP	2,237.56	(1,932.85)
Redemption of Investment	521.26	2,578.76
Interest Received	17.16	111.65

A.H.J. & ASSOCIATES CA INDIA MUMBAI FRN No. 151683W

Net Cash Flow from Investing Activites (B)	**536.03**	**(704.23)**
Cash Flow From Financing Activities		
Proceeds from/ (Repayment of) Borrowing	389.17	(1,007.02)
Proceeds From Long Term Loans & Advances & Investment	(216.38)	817.19
Dividend Paid	(123.83)	-
Finance cost	(19.03)	(83.26)
Net Cash Flow From Financing Activities (C)	**29.93**	**(273.09)**
Net Increase/ (Decrease) in Cash and Cash Equivalents (A + B + C)	480.88	48.86
Cash & Cash equivalent at the beginning of the year	116.04	67.18
Cash & Cash Equivalent at the end of the year	**596.91**	**116.04**

Cash and cash equivalents comprises of :

Particulars	Financial Half Year Ended	Financial Year Ended
	30-09-2026	31-03-2026
Cash-in-Hand	23.20	13.25
Balance with Banks	573.72	102.79
Total	**596.91**	**116.04**

For and on behalf of the Yash Optics & Lens Limited

Tarun Manharlal Doshi
Managing Director
DIN: 03067691

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, 2026 which are being sent herewith are unmodified and without any qualification.

Thanking you,

Yours faithfully,

For Yash Optics & Lens Limited

ADRATA ANIL SRIVASTAV
Digitally signed by ADRATA ANIL SRIVASTAV
Date: 2026.11.14 21:23:03 +05'30'

Adrata Anil Srivastav
Company Secretary cum Compliance Officer
Membership No: A73764