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 Letter for Resubmission of Standalone Audited Financial Results for the Half-Year and Year Ended 31st March, 2025

Dear Sir/Madam,

This is with reference to the Standalone Audited Financial Results of the Company for the half-year and year ended 31st March, 2025, along with the Statement of Assets and Liabilities, filed on 29th May, 2025, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We wish to bring to your kind attention that due to following clerical error in the Cash Flow Statement submitted as part of the aforesaid results, the Company is resubmitting the Standalone Audited Financial Results along with the correct Cash Flow Statement and Statement of Assets and Liabilities.

Original

Cash and cash equivalents comprises of :

Particulars	Financial Year Ended	
	45,747.00	31/03/24
Cash-in-Hand	16.75	13.97
Balance with Banks	50.43	58.15
Total	**67.18**	**72.12**

For and on behalf of the Board
Tarun Doshi
Managing Director
DIN: 03067691

Revised

Cash and cash equivalents comprises of :

Particulars	Financial Year Ended	
	31/03/25	31/03/24
Cash-in-Hand	16.75	13.97
Balance with Banks	50.43	58.15
Total	**67.18**	**72.12**

For and on behalf of the Board
Tarun Doshi
Managing Director
DIN: 03067691

Please note that the financial results were duly approved by the Board of Directors at its meeting held on 29th May, 2025, which commenced at 03:00 P.M. and concluded at 06:25 P.M.

We sincerely regret the inadvertent error and request you to kindly consider the revised submission in place of the earlier one. The Company remains committed to maintaining the highest standards of compliance and transparency.

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: 2025.05.31 19:20:01 +05'30'

Adrata Anil Srivastav
Company Secretary cum Compliance Officer
Membership 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., 29th May, 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. 29th May, 2025 have inter alia approved the following:

1. The Standalone Audited Financial Results set out in compliance with applicable Accounting Standards for the half-year and year ended 31st March, 2025 together with Statement of Assets and Liabilities.

The Board Meeting commenced at 03:00 P.M. and concluded at 6:25 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: 2025.05.31 19:20:21 +05'30'

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

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, 2025 (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, 2025.

(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, 2025.

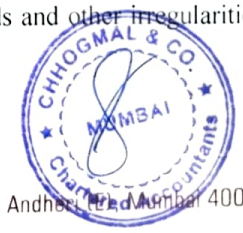
Basis for Opinion

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, 2025 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, 2025

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.

  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, 2025, being the balancing figures between the audited figures in respect of full financial year ended March 31, 2025 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: 29th May, 2025
Place: Mumbai
UDIN: 25138935BMIAZS3822

A Landmark Year of Growth, Progress, and Strategic Milestones:

The year gone by has been a landmark in the history of our Company. The successful completion of our Initial Public Offering (IPO) and subsequent listing on the stock exchange marks a significant milestone and a strong validation of the trust our stakeholders have placed in us.

We are also pleased to share that the company has transitioned into its self-owned, centrally located premises in Mumbai. This strategic move is expected to yield long-term operational and strategic benefits, strengthening our foundation for sustainable growth.

During the year, we incurred certain incremental costs associated with our growth-led initiatives and the transition to the new premises. These investments are expected to result in improved operating leverage in the coming periods.

Our backward integration project at Vapi is progressing well and we anticipate beginning trial runs in the second quarter of the current financial year. This initiative reflects our strong commitment to long-term value creation for all stakeholders and reinforces our vision of manufacturing both semi-finished and finished lenses in-house.

India has historically been dependent on imports for these products, and we are proud to align ourselves with the 'Make in India' initiative. With a solid foundation already in place, we are confident of capturing a larger share of the domestic market.

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR HALF YEAR AND YEAR ENDED 31ST MARCH 2025

(Amount in lacs)

Particulars	Half Year Ended			Year Ended	Year Ended
	31 Mar'25	30 Sept'24	31 Mar'24	31 Mar'25	31 Mar'24
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Income					
1. Revenue from operations (net)	2,370.77	1,950.08	2,242.50	4,320.85	4,110.99
2. Other income	146.09	137.45	8.94	283.54	9.39
3. Total (Income)	**2,516.86**	**2,087.53**	**2,251.44**	**4,604.39**	**4,120.38**
4. Expenses					
(a) Cost of materials consumed	966.75	537.77	1,049.86	1,504.52	1,635.55
(b) Purchases of stock-in-trade	-	-		-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(27.40)	1.16	(227.98)	(26.24)	(278.21)
(d) Employee benefits expense	347.10	393.83	280.90	740.93	571.87
(e) Finance costs	60.40	62.27	94.38	122.67	170.45
(f) Depreciation and amortisation expense	72.23	48.11	45.72	120.34	87.39
(g) Other expenses	418.65	424.65	372.72	843.30	721.42
Total expenses	**1,837.73**	**1,467.79**	**1,615.60**	**3,305.52**	**2,908.47**
5. Profit before exceptional and extraordinary items and tax (3-4)	**679.13**	**619.74**	**635.84**	**1,298.87**	**1,211.91**

CHHOGMAL & CO MUMBAI Chartered Accountants

6. Exceptional items	-	-	-	-	-
7. Profit / (Loss) before extraordinary items and tax (5-6)	**679.13**	**619.74**	**635.84**	**1,298.87**	**1,211.91**
8. Extraordinary items	-	-	-	-	-
9. Profit / (Loss) before tax (7-8)	**679.13**	**619.74**	**635.84**	**1,298.87**	**1,211.91**
10. Tax expense:					
(a) Current tax expense for current year	160.00	160.00	149.33	320.00	292.33
(b) (Less): MAT credit (where applicable)	-	-	-	-	-
(c) Current tax expense relating to prior years	-	-	-	-	-
(d) Net current tax expense	-	-	-	-	-
(e) Deferred tax	15.29	4.77	13.50	20.06	17.31
	175.29	**164.77**	**162.83**	**340.06**	**309.64**
11. Profit / (Loss) for the period from continuing operations (7-8)	**503.84**	**454.97**	**473.01**	**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)	**503.84**	**454.97**	**473.01**	**958.81**	**902.27**
16. (a) Earning per equity share (Before extraordinary items)					
(i) Basic	**2.03**	**1.85**	**9.83**	**3.89**	**18.76**
(ii) Diluted	**2.03**	**1.85**	**9.83**	**3.89**	**18.76**
(b) Earning per equity share (Before extraordinary items)					
(i) Basic	**2.03**	**1.85**	**9.83**	**3.89**	**18.76**
(ii) Diluted	**2.03**	**1.85**	**9.83**	**3.89**	**18.76**

For and on behalf of the Board

Tarun Doshi
Managing
Director
DIN: 03067691

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

NOTES

1. The above Standalone Financial Results are Reviewed by the audit committee and thereafter approved and taken on record by the Board of Directors at their meeting held on May 22, 2025. The Statutory Auditors of the company carried out limited review of the above stand alone financial results pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation 2015

2. As per MCA notification dated 16th February, 2015, the companies whose shares are listed on SME exchange are exempted from the compulsory requirement of adoption of IND AS. As the company is covered under exemption from the compulsory requirement of adoption of IND AS, the company has not adopted IND AS.

3. The company operates in one reportable business segments that is manufacturing and trading of vision correction solutions.
4. Figures of the previous year have been regrouped wherever necessary, to correspond with the figures of the current period.

5. Company had issued 65,61,600 equity shares at a price of Rs. 81 including share premium of Rs. 71 on 8th April, 2024.
6. The figures of the half year of the previous year are the balancing figures between audited figures for the full financial year and unaudited published year to date figures up to the half year of the respective financial year.

For and on behalf of the Board

Tarun Doshi

Managing Director

DIN: 03067691

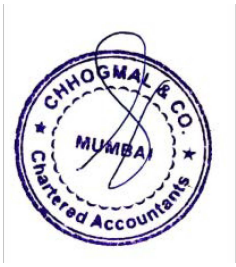
STATEMENT OF STANDALONE ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST MARCH 2025

(Amount in lacs)

	Particulars	As on 31 March, 2025	As on 31 March, 2024
		(AUDITED)	(AUDITED)
A	**EQUITY AND LIABILITIES**		
	Shareholder's funds		
	(a) Share capital	2,476.56	1,820.40
	(b) Reserves and surplus	6,560.15	1,163.13
	(c) Money received against share warrants		
		9,036.71	**2,983.53**
	Share application money pending allotment		
	Non-current liabilities		
	(a) Long-term borrowings	1,231.00	1,674.59
	(b) Deferred tax liabilities (net)	47.12	27.07
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	56.21	38.53
		1,334.33	**1,740.19**
	Current liabilities		
	(a) Short-term borrowings	229.07	851.41
	(b) Trade payables		
	i. From MSME	50.64	2.13
	ii. From others	423.92	401.93
	(c) Other current liabilities	109.15	74.31
	(d) Short-term provisions	13.97	4.18
		826.75	**1,333.96**

			TOTAL	**11,197.79**	**6,057.68**
B	**ASSETS**				
	Non-current assets				
	(a) Property, Plant and Equipment				
		and Intangible assets			
	(i) Property, Plant and Equipment			2,957.14	1,924.17
	(ii) Intangible assets			-	-
	(iii) Capital work-in-progress			304.71	627.20
	(iv) Intangible assets under development			-	-
				3,261.85	**2,551.37**
	(b) Non-current investments				
	(c) Deferred tax assets (net)				
	(d) Long-term loans and advances			855.38	81.57
	(e) Other non-current assets			56.43	107.22
				911.81	**188.79**
	Current assets				
	(a) Current investments			-	-
	(b) Inventories			2,204.71	2,010.71
	(c) Trade receivables			1,560.95	1,178.66
	(d) Cash and bank balances			3,167.20	79.78
	(e) Short-term loans and advances			65.21	26.59
	(f) Other current assets			26.06	21.78
				7,024.13	**3,317.52**

			TOTAL	**11,197.79**	**6,057.68**
				-	-



For and on behalf of the Board



Tarun Doshi
Managing Director
DIN: 03067691

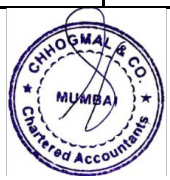
STATEMENT OF STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31,2025

(Amount in lacs)

Particulars	Financial Year Ended 31/03/25 (AUDITED)	Financial Year Ended 31/03/24 (AUDITED)
Cash Flow From Operating Activities		
Net Profit Before Tax	1,298.87	1,211.91
Adjustments for :		
Depreciation/Amortisation	120.34	87.39
Interest Received	(213.81)	(0.71)
Finance cost	118.75	166.50
Bad debts net off w/o	(9.86)	60.68
Operating Profit Before Working Capital Adjustment	**1,313.42**	**1,525.77**
Adjustment for Changes in Working Capital		
Trade and other payable	70.50	105.50
Short-term provisions/borrowing	9.79	(1.51)
Other Liabilities	62.38	3.40
Trade and other Recievables	(382.29)	(2,089.62)
Short Term Loans & Advances	(38.62)	42.40
Inventories	(194.00)	(453.34)
Other Assets	46.51	(79.54)
Cash Flow Generated from Operations	**887.69**	**(946.94)**
Taxes Paid	320.00	292.33
Net Cash flow from Operating activities (A)	**567.69**	**(1,239.29)**
Cash Flow From Investing Activities		
(Purchase)/Sale of Fixed Assets	(1,153.31)	(1,246.09)
Investment In Fixed deposit with bank	(3,092.36)	(7.66)
Changes in Capital WIP	322.49	(627.20)
Interest Received	213.81	0.71
Net Cash Flow from Investing Activites (B)	**(3,709.37)**	**(1,880.24)**

CHHOGMAL & CO. MUMBAI Chartered Accountants

Cash Flow From Financing Activities		
Proceeds from/ (Repayment of) Borrowing	(1,065.93)	1,440.69
Proceeds From Long Term Loans & Advances & Investment	(773.81)	(81.57)
Proceeds from Share Capital	5,095.23	1,946.71
Proceeds from Share Capital pending allotment	-	-
Finance cost	(118.75)	(166.50)
Net Cash Flow From Financing Activities (C)	**3,136.74**	**3,139.33**
Net Increase/ (Decrease) in Cash and Cash Equivalents (A + B + C)	**(4.94)**	**19.80**
Cash & Cash equivalent at the beginning of the year	72.12	52.32
Cash & Cash Equivalent at the end of the year	**67.18**	**72.12**



Cash and cash equivalents comprises of :

Particulars	Financial Year Ended	
	31/03/25	31/03/24
Cash-in-Hand	16.75	13.97
Balance with Banks	50.43	58.15
Total	**67.18**	**72.12**

For and on behalf of the Board

Tarun 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 and Year ended 31st March, 2025 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: 2025.05.31 19:19:29 +05'30'

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