

Lenskart Solutions Limited  
(Formerly known as Lenskart Solutions Private Limited)

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Statement of Proforma Financial Information for the quarter and six months period ended 30 September 2025

Part I		(Rs in Millions)					
Sr.No	Particulars	Quarter ended			Six months ended		Year ended
		30 September 2025	30 June 2025	30 September 2024	30 September 2025	30 September 2024	31 March 2025
		Management Certified					
1	<b>Income</b>						
	Revenue from operations	21,465.89	20,322.48	17,325.93	41,788.37	33,341.16	68,030.46
	Other income	331.69	518.91	704.06	850.60	1,144.86	3,597.06
	<b>Total Income</b>	<b>21,797.58</b>	<b>20,841.39</b>	<b>18,029.99</b>	<b>42,638.97</b>	<b>34,486.02</b>	<b>71,627.52</b>
2	<b>Expenses</b>						
	Cost of raw materials and components consumed	5,515.43	5,123.32	4,479.26	10,638.75	8,461.42	17,603.27
	Purchases of stock-in-trade	1,272.18	1,440.11	1,044.72	2,712.29	2,203.63	2,737.26
	Changes in inventories of finished goods, work in progress and stock in trade	(172.72)	(201.88)	(5.14)	(374.60)	(230.66)	833.14
	Employee benefits expense	5,065.21	4,721.63	4,132.46	9,786.84	7,881.45	16,500.44
	Finance costs	444.90	417.67	3,870.19	862.57	4,279.79	1,574.52
	Depreciation and amortization expense	2,536.82	2,383.31	(1,392.39)	4,920.13	702.02	8,640.06
	Other expenses	5,519.28	5,593.90	4,506.49	11,113.18	9,245.46	18,802.48
	<b>Total Expenses</b>	<b>20,181.10</b>	<b>19,478.06</b>	<b>16,635.59</b>	<b>39,659.16</b>	<b>32,543.11</b>	<b>66,691.17</b>
3	<b>Profit before exceptional items, share of (loss) of associates and joint ventures and tax for the period/year (1-2)</b>	<b>1,616.48</b>	<b>1,363.33</b>	<b>1,394.40</b>	<b>2,979.81</b>	<b>1,942.91</b>	<b>4,936.35</b>
4	Share of (loss)/profit of associates and joint ventures (net of tax)	(10.83)	6.83	(2.75)	(4.00)	(9.90)	(30.38)
5	<b>Profit before exceptional items and tax for the period/year (3-4)</b>	<b>1,605.65</b>	<b>1,370.16</b>	<b>1,391.65</b>	<b>2,975.81</b>	<b>1,933.01</b>	<b>4,905.97</b>
6	Exceptional Items- loss	-	103.86	-	103.86	-	118.89
7	<b>Profit before tax for the period/ year (5-6)</b>	<b>1,605.65</b>	<b>1,266.30</b>	<b>1,391.65</b>	<b>2,871.95</b>	<b>1,933.01</b>	<b>4,787.08</b>
8	<b>Tax Expenses</b>						
	-Current Tax	719.07	567.33	457.26	1,286.40	724.41	1,134.07
	-Adjustment of tax relating to earlier periods	-	-	-	-	-	(37.94)
	-Deferred tax (credit)/ charge	(241.25)	(109.96)	178.05	(351.21)	230.88	(120.91)
	<b>Total tax expenses</b>	<b>477.82</b>	<b>457.37</b>	<b>635.31</b>	<b>935.19</b>	<b>955.29</b>	<b>975.22</b>
9	<b>Profit after tax for the period/year (7-8)</b>	<b>1,127.83</b>	<b>808.93</b>	<b>756.34</b>	<b>1,936.76</b>	<b>977.72</b>	<b>3,811.86</b>
	<b>Profit attributable to</b>						
	-Owners of the Holding Company	1,101.06	764.22	740.51	1,865.28	928.06	3,750.05
	-Non controlling Interests	26.77	44.71	15.83	71.48	49.66	61.81
		<b>1,127.83</b>	<b>808.93</b>	<b>756.34</b>	<b>1,936.76</b>	<b>977.72</b>	<b>3,811.86</b>
10	<b>Other Comprehensive Income / (Expense)</b>						
	(a) Items that will not be reclassified to profit or loss						
	Remeasurement of Defined Benefit Plans	(0.37)	(2.43)	(2.75)	(2.80)	(5.16)	(12.45)
	Income Tax Charge	0.60	0.10	0.69	0.70	1.30	1.21
	(b) Items that will be reclassified to profit or loss						
	Exchange differences on translation of financial statements of foreign operations	364.00	530.39	96.53	894.39	(112.58)	(232.23)
	<b>Total Other Comprehensive Income / (Expense) for the period/year</b>	<b>364.23</b>	<b>528.06</b>	<b>94.47</b>	<b>892.29</b>	<b>(116.44)</b>	<b>(243.47)</b>
	<b>Other Comprehensive Income is attributable to</b>						
	-Owners of the Holding Company	386.92	528.50	74.23	915.42	(126.18)	(233.48)
	-Non controlling Interests	(22.69)	(0.44)	20.24	(23.13)	9.74	(9.99)
		<b>364.23</b>	<b>528.06</b>	<b>94.47</b>	<b>892.29</b>	<b>(116.44)</b>	<b>(243.47)</b>
11	<b>Total Comprehensive Income / (Expense) for the period/year (9+10)</b>	<b>1,492.06</b>	<b>1,336.99</b>	<b>850.81</b>	<b>2,829.05</b>	<b>861.28</b>	<b>3,568.39</b>
	<b>Total Comprehensive Income is attributable to</b>						
	-Owners of the Holding Company	1,487.98	1,292.72	814.74	2,780.70	801.88	3,516.57
	-Non controlling Interests	4.08	44.27	36.07	48.35	59.40	51.82
		<b>1,492.06</b>	<b>1,336.99</b>	<b>850.81</b>	<b>2,829.05</b>	<b>861.28</b>	<b>3,568.39</b>
12	Basic Earnings Per Share of Rs 2 each (not annualised)	0.65	0.46	0.44	1.11	0.56	2.24
13	Diluted Earnings Per Share of Rs 2 each (not annualised)	0.65	0.46	0.44	1.11	0.56	2.24



Part II. Proforma Segment Revenue and Results

Particulars	Quarter ended			Six months ended		(Rs in Millions)
	30 September 2025	30 June 2025	30 September 2024	30 September 2025	30 September 2024	Year ended
						31 March 2025
	Management Certified					
<b>A - Segment Revenue:</b>						
India	12,329.00	11,715.13	10,086.00	24,044.13	19,289.00	39,391.01
International	9,278.01	8,718.90	7,353.27	17,996.91	14,268.65	29,107.54
Inter Segment revenue elimination	(141.12)	(111.55)	(113.34)	(252.67)	(216.49)	(468.09)
<b>Total Revenue from Operations</b>	<b>21,465.89</b>	<b>20,322.48</b>	<b>17,325.93</b>	<b>41,788.37</b>	<b>33,341.16</b>	<b>68,030.46</b>
<b>B - Segment Results Profit/ (loss) before tax:</b>						
India	1,248.97	1,190.12	903.28	2,439.09	1,271.85	2,464.01
International	429.09	178.63	36.13	607.72	96.08	200.62
Inter Segment elimination	40.80	(99.83)	40.60	(59.03)	122.24	218.80
<b>Total</b>	<b>1,718.86</b>	<b>1,268.92</b>	<b>980.01</b>	<b>2,987.78</b>	<b>1,490.17</b>	<b>2,883.43</b>
Less: Unallocable Expenses [Finance cost]	(444.90)	(417.67)	(292.42)	(862.57)	(702.02)	(1,574.52)
Add : Unallocated Income [Other Income]	331.69	518.91	704.06	850.60	1,144.86	3,597.06
Add: Exceptional Items- loss	-	(103.86)	-	(103.86)	-	(118.89)
<b>Profit before tax</b>	<b>1,605.65</b>	<b>1,266.30</b>	<b>1,391.65</b>	<b>2,871.95</b>	<b>1,933.01</b>	<b>4,787.08</b>



### Part III. Notes to the Statement of Proforma Financial Information

#### 1 Background:

The Proforma Financials Information has been prepared by management and approved by board of directors to illustrate the impact of following acquisitions (together these acquisition are referred as "Acquired Enterprises") :

- i) The Company acquired 100% equity interest in Dealskart Online Services Private Limited ("DOSPL") on 31 December 2024. The principal activity of Dealskart Online Services Private Limited is in the retail and distribution of branded and private labelled Eyeglasses, Sunglasses and Contact lenses and also operating in online market place.
- ii) The Company acquired 84.21% equity interest in Stello Ventures .S.L ("Meller") on 11 August 2025 which has with effect from that date become a subsidiary of Lenskart Solutions Pte. Ltd (wholly owned subsidiary of the Holding Company). Lenskart Solutions Pte. Ltd. also entered into a put and call option for the acquisition of the remaining shares in Meller from the founders of the Meller. The principal activity of Meller is import and sale of sunglasses.
- iii) The Company acquired 79.04% equity interest in Quantduo Technologies Private Limited ("QTPL") on 30 September 2025. previously Company has 17.11% equity interest in QTPL accounted as associate. aggregating to a total of 96.15% equity interest, which has with effect from that date become a subsidiary of the Company. The principal activity of QTPL is to develop analytics solutions for industries that deal with a large amount of data and carry on all or any business of marketing and distributing the software solutions developed by the QTPL and provide consulting services directly to consumers or enterprises.

#### 2 Basis of preparation:

- 2.1 The Proforma Financial Information for the quarter and six months period ended has been prepared by the Company to illustrate the impact of acquisition transaction undertaken as if the acquisition had taken place:
  - a. acquisition transaction of DOSPL undertaken as if such acquisition had taken place on April 01, 2024 for the purpose of proforma statement of profit and loss for the quarter and six months period ended 30 September 2024.
  - b. acquisition transaction of Meller and QTPL undertaken as if the acquisition had taken place on April 01, 2025 and April 01, 2024 respectively for the purpose of proforma statement of profit and loss for the quarter and six months period ended 30 September 2025 and for the quarter and six months period ended 30 September 2024 respectively.
- 2.2 The Proforma Financial Information are derived from:
  - i) Financial information of the Group for quarter and six months period ended 30 September 2025 and 30 September 2024.
  - ii) Special Purpose Ind AS Financial information of DOSPL for the quarter and six months period ended 30 September 2024.
  - iii) Special Purpose Ind AS Financial information of QTPL for the quarter and six months period ended 30 September 2025 and 30 September 2024.
  - iv) Special Purpose Ind AS Financial information of Meller for the quarter ended 30 June 2025, period ended 11 August 2025 and quarter and six months period ended 30 September 2024.
- 3 Other Income for the year ended 31 March 2025 includes fair value gain of 1,671.98 Mn on account of extinguishment of financial liability by 4.40% due to acquisition of stake in Owndays Inc. and fair valuation of remaining deferred liability for 3.33% stake in Owndays Inc. was recorded in December 2024.



For and on behalf of the Board of Directors of  
**Lenskart Solutions Limited**  
(Formerly known as Lenskart Solutions Private Limited)

**Peyush Bansal**  
Chairman, Managing Director and Chief Executive Officer  
DIN:02070081  
Place: Gurugram  
Date: 29 November 2025