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: Statement of Deviation(s) or Variation(s) under Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("SEBI Listing Regulations")

Dear Sir/Madam,

Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019, please note that there are no deviation(s) or variation(s) in respect of the utilization of the proceeds of the Initial Public Offer ('IPO') of the Company during the half year and financial year ended 30th September,2026, as mentioned in the object clause of the Prospectus of the Company.

Please find enclosed herewith a statement in this regard.

The aforesaid statement has been reviewed by the Audit Committee and taken on record by the Board at their meetings held on 14th November,2026.

We also wish to inform that as the IPO proceeds have been utilized for the purpose stated in the Company's prospectus and there was no deviation in utilization of such funds.

Kindly take the same 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 18:51:07 +05'30'

CS Adrata Anil Srivastav
Company Secretary cum Compliance Officer

Statement of Deviation / Variation in utilisation of funds raised

Name of listed entity	Yash Optics & Lens Limited
Mode of Fund Raising	Initial Public Issue
Date of Raising Funds	The issue opening date was March 27, 2024 and Issue closing date was April 03, 2024 and fund of the IPO was credited to company's account dated April 8, 2024 INR 45,00,00,000 and April 12, 2024 - INR 8,14,89,600.
Amount Raised	Gross Proceeds – Rs. 53,14,89,600/- Net Proceeds - Rs. 49,89,10,000/-
Report filed for Quarter ended	30th September,2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	NA
If Yes, Date of shareholder Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	The Audit Committee has reviewed that there was no deviation/variation in the use of funds raised from the Initial Public Offer.
Comments of the auditors, if any	NIL

Objects for which funds have been raised and where there has been a deviation, in the following table:							
Original Object	Modified Object, if any	Original Allocation (in Lakhs)	Modified Allocation, if any	Funds Utilised (in Lakhs)	Unutilized amount till 30th September,2026 (in Lakhs)	Amount of Deviation/ Variation for the quarter according to applicable object	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. 1825.00	Rs. NIL	Not Applicable	--
2. Purchase of Plant and Machinery at existing manufacturing unit	Not Applicable	Rs. 1185.76	Not Applicable	Rs 1019.57.	Rs. 166.19	Not Applicable	--
3. Repayment/ prepayment of certain borrowings availed by our Company	Not Applicable	Rs. 600.00	Not Applicable	Rs. 600.00	Rs. NIL	Not Applicable	--
4. Funding Working Capital Requirements of our Company	Not Applicable	Rs. 1000.00	Not Applicable	Rs 1000.00	Rs. NIL	Not Applicable	--
5. General corporate purposes	Not Applicable	Rs. 378.34	Not Applicable	Rs. 378.34	Rs. NIL	Not Applicable	--
Total	--	**Rs. 4989.10**	--	**Rs. 4822.91**	**Rs. 166.19**	--	--

Deviation or variation could mean:
a) Deviation in the objects or purposes for which the funds have been raised or
b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
c) Change in terms of a contract referred to in the fund-raising document i.e., prospectus, letter of offer, etc.

For Yash Optics & Lens Limited

ADRATA ANIL SRIVASTAV

Digitally signed by ADRATA ANIL SRIVASTAV
Date: 2026.11.14 18:51:53 +05'30'

CS Adrata Anil Srivastav
Company Secretary cum Compliance Officer

AHJ & Associates

CA INDIA

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

Disclosure for utilization of issue proceeds for Yash Optics & Lens Limited as on 30th September,2026

Original Object	Modified Object, if any	Original Allocation (in Lakhs)	Modified Allocation, if any	Funds Utilised (in Lakhs)	Unutilized amount till 30th Sep-tem-ber,2026 (in Lakhs)	Amount of Deviation/Variation for the quarter according to applicable object	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. 1825.00	Rs. NIL	NOT APPLICABLE	--
2. Purchase of Plant and Machinery at existing manufacturing unit	NOT APPLICABLE	Rs. 1185.76	NOT APPLICABLE	Rs 1019.57.	Rs. 166.19	NOT APPLICABLE	--
3. Repayment/ prepayment of certain borrowings availed by our Company	NOT APPLICABLE	Rs. 600.00	NOT APPLICABLE	Rs. 600.00	Rs. NIL	NOT APPLICABLE	--
4. Funding Working Capital Requirements of our Company	NOT APPLICABLE	Rs. 1000.00	NOT APPLICABLE	Rs 1000.00	Rs. NIL	NOT APPLICABLE	--
5. General corporate purposes	NOT APPLICABLE	Rs. 378.34	NOT APPLICABLE	Rs. 378.34	Rs. NIL	NOT APPLICABLE	--
Total	--	**Rs. 4989.10**	--	**Rs. 4822.91**	**Rs. 166.19**	--	--

For Chartered Accountants
Firm Registration No: 151685W

CA Jay Dinesh Shah
(Partner)
Membership No: 108928
UDIN: 26108928KHAKFK1341
Place: Mumbai

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

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