Annexure - 2

Statement of Proforma Financial Information for the quarter ended 30 June 2026

Lenskart Solutions Limited
(Formerly known as Lenskart Solutions Private Limited)
Regd. Office : Plot No. 151, Okhla Industrial Estate, Phase III, New Delhi – 110 020, Delhi, India
CIN : L33100DL2008PLC178355 Tel no. : +91 124 429 3191, Email : compliance.officer@lenskart.com, Website URL: https://www.lenskart.com

Statement of Proforma Financial Information for the quarter ended 30 June 2026

Part I					(Rs in Crore)
Sr.No	Particulars	Quarter ended			Year ended
		30 June 2026	31 March 2026	30 June 2025	31 March 2026
		Management Certified			
1	**Income**				
	Revenue from operations	2,714.18	2,515.71	2,032.25	9,002.28
	Other income	68.48	49.03	51.89	174.45
	Total Income	2,782.66	2,564.74	2,084.14	9,176.73
2	**Expenses**				
	Cost of raw materials and components consumed	631.18	612.38	512.33	2,254.93
	Purchases of stock-in-trade	168.64	119.28	144.01	483.71
	Changes in inventories of finished goods, work in progress and stock in trade	7.43	32.80	(20.19)	40.48
	Employee benefits expense	599.36	547.62	472.16	2,054.09
	Finance costs	53.19	43.54	41.77	178.50
	Depreciation and amortization expense	304.63	287.51	238.33	1,049.86
	Other expenses	719.09	665.20	559.39	2,375.32
	Total Expenses	2,483.52	2,308.33	1,947.80	8,436.89
3	**Profit before exceptional items, share of profit/ (loss) of associates and joint ventures and tax for the period/year (1-2)**	299.14	256.41	136.34	739.84
4	Share of profit/ (loss) of associates and joint ventures (net of tax)	0.47	(2.21)	0.68	(4.32)
5	**Profit before exceptional items and tax for the period/year (3+4)**	299.61	254.20	137.02	735.52
6	Exceptional Items (loss)	-	-	(10.39)	(15.71)
7	**Profit before tax for the period/ year (5+6)**	299.61	254.20	126.63	719.81
8	**Tax Expenses**				
	-Current Tax	88.55	68.43	56.73	275.90
	-Deferred tax (credit)	(17.37)	(17.85)	(10.99)	(86.09)
	'Total tax expenses	71.18	50.58	45.74	189.81
9	**Profit after tax for the period/year (7-8)**	228.43	203.62	80.89	530.00
	Profit attributable to				
	-Owners of the Holding Company	221.84	200.29	76.42	517.84
	-Non controlling Interests	6.59	3.33	4.47	12.16
		228.43	203.62	80.89	530.00
10	**Other Comprehensive (Loss)/ Income**				
	(a) Items that will not be reclassified to profit or loss				
	-Remeasurement (Loss) on Defined Benefit Plans	(1.36)	(1.32)	(0.24)	(1.80)
	-Income Tax credit	0.39	0.39	0.01	0.48
	(b) Items that will be reclassified to profit or loss				
	-Loss in cash flow hedges	(3.32)	-	-	-
	-Exchange differences on translation of financial statements of foreign operations	(40.21)	75.39	53.04	35.34
	-Income tax credit	0.84	-	-	-
	Total Other Comprehensive (Loss)/ Income for the period/year	(43.66)	74.46	52.81	34.02
	Other Comprehensive (Loss)/ Income is attributable to				
	-Owners of the Holding Company	(43.57)	73.73	52.85	35.02
	-Non controlling Interests	(0.09)	0.73	(0.04)	(1.00)
		(43.66)	74.46	52.81	34.02
11	**Total Comprehensive Income for the period/year (9+10)**	184.77	278.08	133.70	564.02
	Total Comprehensive Income is attributable to				
	-Owners of the Holding Company	178.27	274.02	129.27	552.86
	-Non controlling Interests	6.50	4.06	4.43	11.16
		184.77	278.08	133.70	564.02
12	Paid-up Equity Share Capital (Face Value Rs 2 each)	347.75	347.28	154.34	347.28
13	Instruments entirely equity in nature	-	-	167.10	-
14	Other Equity				8,391.23
15	Basic Earnings Per Share of Rs 2 each*	1.28	1.17	0.46	3.05
16	Diluted Earnings Per Share of Rs 2 each*	1.28	1.16	0.46	3.04

* Earnings Per Share is not annualised for quarters

LENSKART SOLUTIONS LIMITED
New Delhi

Part II. Proforma Segment Revenue and Results

(Rs in Crore)

Particulars	Quarter ended			Year ended
	30 June 2026	31 March 2026	30 June 2025	31 March 2026
	Management Certified			
A - Segment Revenue:				
India	1,530.82	1,475.01	1,171.51	5,264.72
International	1,203.29	1,054.01	871.89	3,789.62
Inter Segment revenue	(19.93)	(13.31)	(11.15)	(52.06)
Total Revenue from Operations	**2,714.18**	**2,515.71**	**2,032.25**	**9,002.28**
B - Segment Results - Profit before tax:				
India	183.28	176.70	119.01	581.44
International	103.67	73.09	17.87	166.38
Inter Segment elimination	(2.63)	(1.08)	(9.98)	(8.25)
Total	**284.32**	**248.71**	**126.90**	**739.57**
Less: Unallocable Expenses [Finance cost]	(53.19)	(43.54)	(41.77)	(178.50)
Add : Unallocable Income [Other Income]	68.48	49.03	51.89	174.45
Add: Exceptional Items- (loss)	-	-	(10.39)	(15.71)
Profit before tax	**299.61**	**254.20**	**126.63**	**719.81**

LENSKART SOLUTIONS LIMITED
New Delhi

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 84.21% equity interest in Stellio 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.

ii) The Company acquired additional stake in Quantduo Technologies Private Limited ("QTPL") on 30 September 2025, due to which QTPL has become a subsidiary of the Company. The principal activity of QTPL is to develop analytics solutions for industries that deal with large volumes of data and has designed and refined a proprietary geo-analytics tool that leverages location-based data to predict revenue potential and payback periods for prospective store locations.

2 **Basis of preparation:**

The Proforma Financial Information for the quarter ended has been prepared by the Company to illustrate the impact of acquisition transaction of Meller and QTPL undertaken as if the acquisition had taken place as on 01 April, 2025 for the purpose of proforma statement of profit and loss for the quarter ended 30 June 2025 and year ended 31 March 2026.

2.1 The Proforma Financial Information are derived from:

i) Financial results of the Group for quarter ended 30 June 2026 and quarter and year ended 31 March 2026.
ii) Special Purpose IndAS Financial information of QTPL for the quarter ended 30 June 2025 and six month period ended 30 September 2025.
iii) Special Purpose Ind AS Financial information of Meller for the quarter ended 30 June 2025 and period ended 11 August 2025.

LENSKART SOLUTIONS LIMITED
New Delhi

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: 12 August 2026