



Lotus Eye Hospital And Institute Limited

(Formerly Lotus Eye Care Hospital Limited)

770/12, Avinashi Road, Civil Aerodrome Post, Coimbatore - 641 014.

Tel : 0422 - 4229900, 4229999 Fax : 0422 - 4229933



R.S. PURAM

155B, East Periasamy Road, Near Chinthamani,
North Coimbatore, R.S. Puram,
Coimbatore - 2. Phone : 0422 - 2552161, 4239999

METTUPPALAYAM

No.28, Coimbatore Main Rd.,
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Phone : 04254 - 223223, 224224

TIRUPUR

No. 5(2) Gajalakshmi Theatre Road (Backside)
Near Valarmathi Bus Stop, Tirupur - 641 601.
Phone : 0421 - 4346060, 4219999

SALEM I

52/2, Peramanur East Street,
Salem - 636 007.
Ph. : 0427 - 2416464, 4219900

E-mail : info@lotuseye.org

Website : www.lotuseye.org

CEO & CFO Certificate

To

The Board of Directors

Lotus Eye Hospital and Institute Limited

770/12, Avinashi Road, Civil Aerodrome Post,

Coimbatore – 641 014.

Sub: Certificate of correctness of financial results under Regulation 33

As per the Regulation 33 (2) (a) of SEBI (Listing obligations and disclosures requirements)Regulation, 2015, we hereby certify that the financial results of the Company for the quarter ended 30.09.2021 placed before the meeting do not contain any false or misleading statements or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

For and on behalf of the Board

Ms. Sangeetha Sundaramoorthy

Managing Director

Dr. K.S. Ramalingam

Chief Executive Officer

Place: Coimbatore

Date: 13.11.2021



SALEM II

Kalainar Maligai,
Opp. New Bus Stand,
Salem - 636 004
Tel. : 2335445, 4019900

Kochi

533/33A-33F, Tejas Tower,
SA Road, Kadavanthara,
Kochi, Kerala - 682 020.
Tel. : 0484 - 2322333, 2322444

Always for you



Lotus Eye Hospital and Institute Limited

CIN: L85110TZ1997PLC007783

Registered office: 770/12, Avinashi road, Aerodrome post, Coimbatore 641 014

Phone no: 0422-4229900, 4229999, Fax: 0422-2627193, E-mail: info@lotuseye.org, Website: www.lotuseye.org

Statement of Un-audited Financial Results for the Half year/Quarter ended September 30, 2021

(Rs. in lakhs)

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		30/Sep/21 (Un-audited)	30/Jun/21 (Un-audited)	30/Sep/20 (Un-audited)	30/Sep/21 (Un-audited)	30/Sep/20 (Un-audited)	31/Mar/21 (Audited)
	Income:						
I.	Revenue from operations	1,081.11	592.20	717.30	1,673.31	1,192.87	3,236.90
II.	Other income	20.93	17.33	21.98	38.26	35.62	74.25
III.	Total income (I+II)	1,102.04	609.53	739.28	1,711.57	1,228.50	3,311.15
IV.	Expenses:						
	(a) Cost of materials consumed	183.83	87.87	107.51	271.69	180.38	508.83
	(b) Purchase of stock-in-trade	164.14	86.68	113.37	250.82	178.51	476.02
	(c) Service expenses	166.88	121.02	120.53	287.89	217.53	542.62
	(d) Changes in inventories	(8.11)	5.75	0.33	(2.35)	1.63	(8.38)
	(e) Employee benefit expense	189.92	139.96	157.73	329.88	307.69	697.18
	(f) Finance costs	3.62	2.24	1.65	5.86	3.49	6.49
	(g) Depreciation and amortization expense	59.51	52.73	57.51	112.25	114.66	233.01
	(h) Other expenses	175.66	134.34	182.32	310.00	294.49	664.26
	Total expenses (IV)	935.46	630.58	740.94	1,566.04	1,298.37	3,120.04
V.	Profit/(loss) before exceptional items and tax (III-IV)	166.58	(21.05)	(1.67)	145.53	(69.88)	191.11
VI.	Exceptional items	(0.20)	-	8.29	(0.20)	8.17	8.11
VII.	Profit/(loss) before tax (V+VI)	166.38	(21.05)	6.63	145.32	(61.71)	199.22
VIII.	Tax expenses						
	(a) Current tax	41.03	-	-	41.03	-	46.96
	(b) Deferred tax	(0.09)	(1.39)	(1.11)	(1.48)	(2.46)	(4.54)
	Total tax expense (VIII)	40.94	(1.39)	(1.11)	39.55	(2.46)	42.42
IX.	Net profit/(loss) for the period (VII-VIII)	125.44	(19.66)	7.74	105.77	(59.24)	156.80

For Lotus Eye Hospital & Institute Limited

Sangeetha

Ms. S. SANGEETHA
Managing Director - DIN : 01859252



X.	Other comprehensive income, net of income tax					
	A. Items that will not be reclassified to profit or loss					
	- Remeasurement of post-employment defined benefit plans	(2.50)	(2.50)	2.00	(5.00)	4.00
	- Income tax on the above item	0.70	0.70	(0.48)	1.40	(1.04)
	B. Items that will be reclassified to profit or loss	-	-	-	-	-
	Total other comprehensive income, net of income tax (X)	(1.80)	(1.80)	1.52	(3.60)	2.96
XI.	Total comprehensive income for the period (IX + X)	123.64	(21.47)	9.25	102.17	(56.28)
XII.	Paid-up equity share capital (face value of Rs. 10/- each)	2,079.63	2,079.63	2,079.63	2,079.63	2,079.63
XIII.	Earning per equity share: (of Rs. 10/-) (Not annualised) :					
	(1) Basic (<i>in Rs.</i>)	0.60	(0.09)	0.04	0.51	(0.28)
	(2) Diluted (<i>in Rs.</i>)	0.60	(0.09)	0.04	0.51	(0.28)

Notes:

- The above results have been reviewed by the Audit committee and approved by the Board of Directors at their meeting held on November 13, 2021. The above results has also been subjected to limited review by statutory auditors of the company.
- Exceptional items represent the profit/(loss) on sale of fixed assets.
- Figures of the previous periods have been regrouped and reclassified to confirm to the classification of current period, wherever necessary.
- The outbreak of COVID-19 pandemic have caused significant disturbance and slow down of economic activities. The Company has taken into account the internal and external sources of information and considered the possible effects that may result from the pandemic on various elements of its business operations including the recoverability/carrying value of the assets. The Company has used the principles of prudence in applying judgements, estimates and assumptions and based on the current estimates, the Company expects to recover the carrying amount of the assets and does not anticipate any impairment to these assets.

Coimbatore,
November 13, 2021.

For Lotus Eye Hospital & Institute Limited

Sangeetha
Ms. S. SANGEETHA
Managing Director - DIN : 01859252





Lotus Eye Hospital and Institute Limited

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Statement of Assets and Liabilities

Particulars	(Rs. in lakhs)	
	As at 30 September 2021 (Un-audited)	As at 31 March 2021 (Audited)
Assets		
1. Non-current assets		
(a) Property, plant and equipment	3,914.95	3,897.75
(b) Right of use asset	231.63	139.73
(c) Intangible assets	14.29	16.31
	<u>4,160.87</u>	<u>4,053.80</u>
(d) Deferred tax assets (net)	63.27	77.33
(e) Other non-current assets	436.47	431.38
Total Non-current assets (A)	<u>4,660.61</u>	<u>4,562.51</u>
2. Current assets		
(a) Inventories	210.05	177.95
(b) Financial assets		
(i) Trade receivables	56.00	74.10
(ii) Cash and cash equivalents	319.95	518.07
(iii) Bank balances other than above	740.50	473.25
(c) Other current assets	169.03	117.03
Total Current assets (B)	<u>1,495.53</u>	<u>1,360.40</u>
Total Assets (A + B)	<u>6,156.14</u>	<u>5,922.91</u>
Equity and Liabilities		
1. Equity		
(a) Equity share capital	2,079.63	2,079.63
(b) Other equity	3,188.23	3,190.04
Total Equity (C)	<u>5,267.86</u>	<u>5,269.67</u>
2. Liabilities		
Non-current liabilities		
(a) Financial liabilities	89.19	13.59
(b) Provisions	44.26	40.26
(c) Other non-current liabilities	18.53	17.63
Total Non-current liabilities (D)	<u>151.98</u>	<u>71.48</u>
Current liabilities		
(a) Financial liabilities		
(i) Trade payables	317.06	283.07
(ii) Other financial liabilities	67.76	26.28
(b) Other current liabilities	351.48	272.41
Total Current liabilities (E)	<u>736.30</u>	<u>581.76</u>
Total Liabilities (D+E)	<u>888.28</u>	<u>653.24</u>
Total Equity and Liabilities (C+D+E)	<u>6,156.14</u>	<u>5,922.91</u>

Coimbatore

November 13, 2021

For Lotus Eye Hospital & Institute Limited

Sangeetha

Ms. S. SANGEETHA

Managing Director - DIN : 01859252



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Cash Flow Statement

Particulars	(Rs. in lakhs)	
	Half year ended 30 September 2021 (Un-audited)	Year ended 31 March 2021 (Audited)
Cash flows from operating activities		
Profit before tax and exceptional item	145.53	191.11
<i>Adjustments:</i>		
Depreciation and amortisation	112.25	233.01
Interest income	(22.14)	(39.10)
Rental income	(13.25)	(21.50)
Finance costs	5.86	6.49
Operating cash flows before working capital changes	228.25	370.01
Working capital movements:		
Inventories	(32.09)	33.33
Trade receivables	18.10	(8.09)
Other assets (current and non-current)	(57.10)	(68.29)
Trade payables	33.99	(6.24)
Provisions	(1.00)	(20.35)
Other liabilities (current and non-current)	17.47	3.41
Cash generated from operating activities	207.62	303.78
Income tax paid	(24.09)	(29.87)
Net cash generated from operating activities (A)	183.53	273.91
Cash flows from investing activities		
Acquisition of fixed assets	(81.66)	(47.57)
Recognition of right to use assets	(137.99)	-
Proceeds from the sale of fixed assets	0.13	35.52
Interest received	22.14	39.10
Rental income	13.25	21.50
Net cash generated from / (used in) investing activities (B)	(184.14)	48.55
Cash flows from financing activities		
Finance costs	(5.86)	(6.49)
Repayment of long term borrowings	-	-
Increase in lease obligations	75.60	(26.28)
Net cash (used in) / generated from financing activities (C)	69.74	(32.77)
Net increase / (decrease) in cash and bank balances (A+B+C)	69.13	289.69
Cash and bank balances at the beginning of the year	989.24	699.55
Cash and bank balances at the end of the year	1,058.37	989.24
Cash on hand	7.23	8.54
Balance with banks	1,051.14	980.70
Coimbatore		
November 13, 2021		

For Lotus Eye Hospital & Institute Limited

 Ms. S. SANGEETHA
 Managing Director - DIN : 01859252




Lotus Eye Hospital And Institute Limited

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13/11/2021

National Stock Exchange of India Ltd, Listing Department , Exchange Plaza, 5 th Floor Plot No C/1, G Block < Bandra Kurla Complex, Bandra(E) Mumbai Scrip Code : LOTUSEYE	BSE Limited The Corporate Relationship Department 1 ST Floor New Trading Wing, Rotunda Building Phiroze Jeejeebhoy Towers, Dalal Street, Fort Mumbai - 400001 Scrip Code : 532998
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Dear Sir/ Madam

Sub: Disclosure of Related Party Transaction pursuant to regulation 23(9) of SEBI(Listing Obligation and Disclosure Requirement) Regulations 2015 and SEBI (Prohibition of Insider Trading) regulations 2015

Pursuant to regulations 23(9) of SEBI (Listing Obligation and Disclosure Requirements) regulation 2015, Please find enclosed disclosure of related party transactions for the half-year ended September 30,2021.

This is for your information and record please.

Thanking You

Yours faithfully,

For Lotus Eye Hospital and Institute Limited,

CA.A.Ganesh

Chief Financial Officer



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Related Party Disclosure as per IND AS 24

(Rs. in lakhs)

A) List of Related Parties:

(i) Where control exists:

Enterprises / persons having substantial interest in voting power of the company Nil

(ii) Key Management Personnel

Name	Designation
Dr. Kavetha Sundaramoorthy	Chairman
Ms. Sangeetha Sundaramoorthy	Managing director
Dr. D.R.Kaarthikeyan	Non executive director
Dr. Yogesh Shah	Non executive director
CA. R.Subramanian	Non executive director
CA. M.Alagiriswamy	Non executive director
Dr. Natesan	Non executive director
Dr. K.S.Ramalingam	CEO & Executive director
CA. A.Ganesh	CFO
CS. Aakanksha Parmar	Company Secretary

(iii) Enterprises owned or significantly influenced by key management personnel ('KMP') or their relatives

M/s. Lotus Vision Research Trust

M/s. Coimbatore Kidney Care and Research Limited

B) Particulars of transactions for half year ended September 30, 2021

Nature of transaction	Key Management Personnel	Enterprise owned/significantly influenced by KMP
Remuneration (refer note (c) below)	21.72	
Sitting fees (Directors)	5.00	
Rent received		13.25
Rent paid		24.60
Revenue from medical services		0.63

C) Key Management Personnel compensation for half year ended September 30, 2021

Particulars	Amount
Short - term employee benefits	21.72
Long - term employee benefits	-
Post employee benefits	-

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13th November, 2021

National Stock Exchange of India Ltd. Listing Department, Exchange Plaza, 5 th Floor, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (E), Mumbai - 400051 Scrip Code: LOTUSEYE	BSE Limited The Corporate Relationship Department 1 st Floor, New Trading Wing, Rotunda Building, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400001 Scrip Code: 532998
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Dear Sir/Madam,

Sub: Outcome of Board Meeting and disclosure(s) pursuant to Regulation 30

This is to inform you that the Board of Directors at their meeting held on 13th November, 2021 has inter-alia noted and approved the following:

Un-audited Financial Results

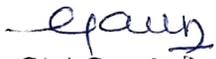
Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, please find enclosed herewith the Un-audited Financial Results (Standalone) for the quarter ended/Half year ended 30th September, 2021 along with Limited Review Report.

The meeting of the Board of Directors commenced at 4.30 p.m. and concluded at 7.30 p.m.

Thanking You,

Yours faithfully,

For Lotus Eye Hospital and Institute Limited



CA.A.Ganesh
Chief Financial Officer



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Kochi, Kerala - 682 020.
Tel. : 0484 - 2322333, 2322444

ANBARASU & JALAPATHI

CHARTERED ACCOUNTANTS



To
The Board of Directors,
Lotus Eye Hospital and Institute Limited,
Coimbatore.

Limited review report for the Quarter/Half year ended September 30, 2021

1. We have reviewed the accompanying statement of unaudited financial results of Lotus Eye Hospital and Institute Limited ("the Company") for the quarter/half year ended September 30, 2021, 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 which is the responsibility of the Company's management and approved by the Board of Directors at their meeting on November 13, 2021, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the 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 provide 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 stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standards and other recognized accounting practices and policies, have 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 Anbarasu & Jalapathi
Chartered Accountants
Firm Registration No.: 0107955

(sd.) CA. S. Anbarasu
Partner

Membership No.: 212299

UDIN: 21212299AAAAJR1817

Coimbatore,
November 13, 2021.

30 C, ALAGESAN ROAD,
SAIBABA COLONY, COIMBATORE - 641 011.

0422 - 4385673, 2446673

98422 96673, 98428 96673

397/3, MYSORE TRUNK ROAD,
SATHYAMANGALAM - 638 402.

04295 - 222673

INFO@ANBUJALA.CA

WWW.ANBUJALA.CA