



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 |
| | Expenses: | | | | | | |
| IV. | (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 |
| 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 | (17.71) |
| | - Income tax on the above item | 0.70 | 0.70 | (0.48) | 1.40 | (1.04) | 4.93 |
| | 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 | (12.78) |
| XI. | Total comprehensive income for the period (IX + X) | 123.64 | (21.47) | 9.25 | 102.17 | (56.28) | 144.02 |
| 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 | 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) | 0.75 |
| | (2) Diluted (<i>in Rs.</i>) | 0.60 | (0.09) | 0.04 | 0.51 | (0.28) | 0.75 |

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.



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Statement of Assets and Liabilities

(Rs. in lakhs)

| Particulars | 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 |
| | 4,160.87 | 4,053.80 |
| (d) Deferred tax assets (net) | 63.27 | 77.33 |
| (e) Other non-current assets | 436.47 | 431.38 |
| Total Non-current assets (A) | 4,660.61 | 4,562.51 |
| 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) | 1,495.53 | 1,360.40 |
| Total Assets (A + B) | 6,156.14 | 5,922.91 |
| 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) | 5,267.86 | 5,269.67 |
| 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) | 151.98 | 71.48 |
| 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) | 736.30 | 581.76 |
| Total Liabilities (D+E) | 888.28 | 653.24 |
| Total Equity and Liabilities (C+D+E) | 6,156.14 | 5,922.91 |



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Cash Flow Statement

(Rs. in lakhs)

| Particulars | 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 | | |