

General information about company	
Scrip code	532998
NSE Symbol	LOTUSEYE
MSEI Symbol	
ISIN*	INE947I01017
Name of company	LOTUS EYE HOSPITAL AND INSTITUTE LIMITED
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2018
Date of end of financial year	31-03-2019
Date of board meeting when results were approved	28-05-2019
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	17-05-2019
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Audited
Segment Reporting	Single segment
Description of single segment	HEALTHCARE ACTIVITIES
Start date and time of board meeting	28-05-2019 10:30
End date and time of board meeting	28-05-2019 14:30
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2019	01-04-2018
B	Date of end of reporting period	31-03-2019	31-03-2019
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	957.52	3842.51
	Other income	16.6	67.77
	Total income	974.12	3910.28
2	Expenses		
(a)	Cost of materials consumed	129.32	499.05
(b)	Purchases of stock-in-trade	138.64	617.63
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	8.75	-3.24
(d)	Employee benefit expense	238.66	937.76
(e)	Finance costs	1.56	6.44
(f)	Depreciation, depletion and amortisation expense	77.16	305.88
(f)	Other Expenses		
1	SERVICE EXPENSES	173.91	658.56
2	OTHER EXPENSES	201.19	825.37
10			
	Total other expenses	375.1	1483.93
	Total expenses	969.19	3847.45

Financial Results – Ind-AS			
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3	Total profit before exceptional items and tax	4.93	62.83
4	Exceptional items	0	-0.06
5	Total profit before tax	4.93	62.77
7	Tax expense		
8	Current tax	0.4	12.93
9	Deferred tax	-3.82	-20.95
10	Total tax expenses	-3.42	-8.02
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	8.35	70.79
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	8.35	70.79
22	Other comprehensive income net of taxes	-1.08	2.45

Financial Results – Ind-AS			
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Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	7.27	73.24
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	2079.63	2079.63
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		0
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.04	0.33
	Diluted earnings (loss) per share from continuing operations	0.04	0.33
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	0.04	0.33
	Diluted earnings (loss) per share from continuing and discontinued operations	0.04	0.33
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2018
Date of end of reporting period	31-03-2019
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1	Non-current assets
Property, plant and equipment	4394.59
Capital work-in-progress	28.65
Investment property	
Goodwill	0
Other intangible assets	19.72
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current financial assets	
Non-current investments	0
Trade receivables, non-current	
Loans, non-current	0
Other non-current financial assets	462.81
Total non-current financial assets	462.81
Deferred tax assets (net)	100.02
Other non-current assets	0
Total non-current assets	5005.79
2	Current assets
Inventories	215.54
Current financial asset	
Current investments	0
Trade receivables, current	76.36
Cash and cash equivalents	-22.65
Bank balance other than cash and cash equivalents	281.93
Loans, current	0
Other current financial assets	107.99
Total current financial assets	443.63
Current tax assets (net)	
Other current assets	
Total current assets	659.17

Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2018
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Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
3 Non-current assets classified as held for sale	
4 Regulatory deferral account debit balances and related deferred tax Assets	
Total assets	5664.96
Equity and liabilities	
Equity	
Equity attributable to owners of parent	
Equity share capital	2079.63
Other equity	2932.14
Total equity attributable to owners of parent	5011.77
Non controlling interest	
Total equity	5011.77
Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	0
Trade payables, non-current	
Other non-current financial liabilities	0
Total non-current financial liabilities	0
Provisions, non-current	54.88
Deferred tax liabilities (net)	
Deferred government grants, Non-current	
Other non-current liabilities	0
Total non-current liabilities	54.88
Current liabilities	
Current financial liabilities	
Borrowings, current	9.16
Trade payables, current	305.09
Other current financial liabilities	17.45
Total current financial liabilities	331.7
Other current liabilities	59.95
Provisions, current	206.66
Current tax liabilities (Net)	
Deferred government grants, Current	
Total current liabilities	598.31
3 Liabilities directly associated with assets in disposal group classified as held for sale	
4 Regulatory deferral account credit balances and related deferred tax liability	
Total liabilities	653.19
Total equity and liabilities	5664.96
Disclosure of notes on assets and liabilities	

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2019	01-04-2018
Date of end of reporting period	31-03-2019	31-03-2019
Whether accounts are audited or unaudited		
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
Total Segment Revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other Unallocable Expenditure net off Unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Asset		
Un-allocable Assets		
Net Segment Asset		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		

