



Lotus Eye Hospital And Institute Limited



CIN No. : L85110TZ1997PLC007783

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 - 4239900, 4239999

METTUPPALAYAM

No. 28, Coimbatore Main Rd,
Opp. Bus Stand, MTP - 634 301.
Phone : 04254 - 223223, 224224

TIRUPUR

Tiruppur : Near Santha Pettai Bus Stop,
Thennampalayam, Palladam Road,
Tiruppur-641 604.
Tel. : 0421 - 4346060, 4219999

SALEM

86, Brindhavan Road, Fairlands
Salem - 636 004.
Ph. : 0427 - 4219900, 4219999

SARAVANAMPATTI

S.F. No. 86/1, Site No. 2, T R M Avenue,
Sathy Road, Saravanampatti,
Coimbatore - 641 035.
Ph : 0422 2210021

E-mail : info@lotuseye.org

Website : www.lotuseye.org

February 14, 2024

BSE Limited PhirozeJeejeebhoy Towers Dalal Street Mumbai- 400001 Scrip Code: 532998	National Stock Exchange of India Limited 5th Floor, Exchange Plaza Bandra (East) Mumbai – 400 051 Scrip Code: LOTUSEYE
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Dear Sir/Madam

Sub: Outcome of Board Meeting held on February 14th 2024

In terms of Regulation 30 read with Part A Schedule III of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, we wish to inform you that the Board of Directors of the Company at its meeting held on February 14, 2024 has transacted the following business:

- 1) Approved unaudited standalone results for the quarter and period ended December 31st, 2023;

The Board meeting commenced by 04:45PM and ended by 05:30PM.

We request you to please take the same on your record.

Yours Faithfully
For Lotus Eye Hospital and Institute Limited

M Achuth Menon
Company secretary & Compliance Officer
Membership No – A63980

Kochi

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

Always for you

Kochi

229A, Kurisingal House
Mulanthuruty Post
Kochi, Kerala - 682 314.
Tel. : 0484 - 2743191, 2743121



Lotus Eye Hospital and Institute Limited

CIN: L85110TZ1997PLC007783

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

Phone no: 0422-4229900, Fax: 0422-4229933, E-mail: companysecretary@lotuseye.org, Website: www.lotuseye.org

Statement of Un-audited Financial Results for the Quarter/ Nine months ended December 31, 2023

(Rs. in lakhs)

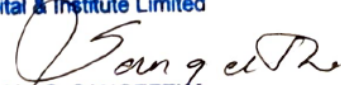
Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31-Dec-23 (Un-audited)	30-Sep-23 (Un-audited)	31-Dec-22 (Un-audited)	31-Dec-23 (Un-audited)	31-Dec-22 (Un-audited)	31-Mar-23 (Audited)
Income:							
I.	Revenue from operations	1,202.98	1,272.96	1,213.70	3,732.66	3,587.54	4,704.39
II.	Other income	34.72	26.98	31.72	90.30	78.72	114.55
III.	Total income (I+II)	1,237.70	1,299.94	1,245.42	3,822.96	3,666.26	4,818.94
Expenses:							
(a)	Cost of materials consumed	213.93	228.50	205.94	665.50	626.82	834.96
(b)	Purchase of stock-in-trade	169.72	201.15	169.73	545.92	533.23	693.39
(c)	Changes in inventories	(1.97)	(12.52)	(2.27)	(21.23)	(29.38)	(30.33)
(d)	Service expenses	187.03	193.90	179.13	572.42	520.30	700.46
(e)	Employee benefit expense	252.98	245.69	234.40	723.85	661.59	888.05
(f)	Finance costs	3.62	1.33	2.20	6.57	7.84	9.76
(g)	Depreciation and amortization expense	98.11	89.37	76.91	260.55	220.11	298.05
(h)	Other expenses	223.47	234.84	215.08	668.95	655.45	859.21
	Total expenses (IV)	1,146.89	1,182.26	1,081.12	3,422.53	3,195.96	4,253.55
V.	Profit/(loss) before exceptional items and tax (III-IV)	90.81	117.68	164.30	400.43	470.30	565.39
VI.	Exceptional items	(0.98)	0.82	-	0.41	(0.14)	(0.18)
VII.	Profit/(loss) before tax (V+VI)	89.83	118.50	164.30	400.84	470.16	565.21
Tax expenses							
(a)	Current tax	23.93	31.85	48.87	107.04	119.64	141.01
(b)	Deferred tax	0.23	1.66	(0.41)	4.78	7.52	16.45
	Total tax expense (VIII)	24.16	33.51	48.46	111.82	127.16	157.46
IX.	Net profit/(loss) for the period (VII-VIII)	65.67	84.99	115.84	289.02	343.00	407.75
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	(2.00)	(2.00)	1.00	(6.00)	3.00	(9.27)
-	Income tax on the above item	0.56	0.56	(0.28)	1.67	(0.83)	2.58
B.	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income, net of income tax (X)	(1.44)	(1.44)	0.72	(4.33)	2.17	(6.69)
XI.	Total comprehensive income for the period (IX + X)	64.23	83.55	116.56	284.69	345.17	401.06
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 (in Rs.)	0.32	0.41	0.56	1.39	1.65	1.96
(2)	Diluted (in Rs.)	0.32	0.41	0.56	1.39	1.65	1.96

Notes:

- The above results have been reviewed by the Audit committee and approved by the Board of Directors at their meeting held on February 14, 2024. 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 property, plant & equipment.
- Figures of the previous periods have been regrouped and reclassified to confirm to the classification of current period, wherever necessary.

Coimbatore,
February 14, 2024.

For Lotus Eye Hospital & Institute Limited


Ms. S. SANGEETHA
Managing Director - DIN : 01858252

ANBARASU & JALAPATHI

CHARTERED ACCOUNTANTS



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

Limited review report for the Quarter/Nine months ended December 31, 2023

1. We have reviewed the accompanying statement of unaudited financial results of Lotus Eye Hospital and Institute Limited ("the Company") for the quarter/nine months ended December 31, 2023, 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 February 14, 2024, 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.

Coimbatore,
February 14, 2024.

For Anbarasu & Jalapathi
Chartered Accountants
Firm Registration No.: 010795S

CA. S. Anbarasu
Partner
Membership No.: 212299
UDIN 24212299BKENVQ5733

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