

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	12-11-2018
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	02-11-2018
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	HEALTHCARE
Start date and time of board meeting	12-11-2018 14:30
End date and time of board meeting	12-11-2018 19:30
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

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	01-07-2018	01-04-2018
B	Date of end of reporting period	30-09-2018	30-09-2018
C	Whether results are audited or unaudited	Unaudited	Unaudited
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	919.67	1932.73
	Other income	17.68	37.66
	Total income	937.35	1970.39
2	Expenses		
(a)	Cost of materials consumed	119.58	252.56
(b)	Purchases of stock-in-trade	158.75	314.03
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-0.84	-3.9
(d)	Employee benefit expense	229.02	456.25
(e)	Finance costs	1.54	3.29
(f)	Depreciation, depletion and amortisation expense	76.37	151.54
(f)	Other Expenses		
1	SERVICE EXPENSES	157.43	326.09
2	OTHER EXPENSES	191.82	413.86
10			
	Total other expenses	349.25	739.95
	Total expenses	933.67	1913.72

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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B	Date of end of reporting period	30-09-2018	30-09-2018
C	Whether results are audited or unaudited	Unaudited	Unaudited
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.		
3	Total profit before exceptional items and tax	3.68	56.67
4	Exceptional items	0	0
5	Total profit before tax	3.68	56.67
7	Tax expense		
8	Current tax	1.04	12.19
9	Deferred tax	-1.97	-15.18
10	Total tax expenses	-0.93	-2.99
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	4.61	59.66
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	4.61	59.66
22	Other comprehensive income net of taxes	1.17	2.34

Financial Results – Ind-AS			
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C	Whether results are audited or unaudited	Unaudited	Unaudited
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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	5.78	62
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		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.02	0.29
	Diluted earnings (loss) per share from continuing operations	0.02	0.29
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	0.02	0.29
	Diluted earnings (loss) per share from continuing and discontinued operations	0.02	0.29
30	Debt equity ratio	0	0
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities	
Particulars	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2018
Date of end of reporting period	30-09-2018
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Assets	
1	Non-current assets
	4495.14
	28.65
	0
	0
	22.75
	0
	0
	0
Non-current financial assets	
	0
	0
	0
	461.55
Total non-current financial assets	461.55
	95.3
Total non-current assets	5103.39
2	Current assets
	230.45
Current financial asset	
	0
	89.99
	-28.1
	368.13
	0
	82.17
Total current financial assets	512.19
	0
	0
Total current assets	742.64

Statement of Asset and Liabilities		
	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2018
	Date of end of reporting period	30-09-2018
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	5846.03
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	2079.63
	Other equity	3046.95
	Total equity attributable to owners of parent	5126.58
	Non controlling interest	
	Total equity	5126.58
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	0
	Trade payables, non-current	0
	Other non-current financial liabilities	0
	Total non-current financial liabilities	0
	Provisions, non-current	52.25
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	52.25
Current liabilities		
Current financial liabilities		
	Borrowings, current	19.55
	Trade payables, current	351.97
	Other current financial liabilities	12.77
	Total current financial liabilities	384.29
	Other current liabilities	52.4
	Provisions, current	230.51
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	667.2
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	719.45
	Total equity and liabilities	5846.03
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	01-07-2018	01-04-2018
Date of end of reporting period	30-09-2018	30-09-2018
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	

