Lotus Eye Hospital And Institute Limited

CIN No. : L85110TZ1997PLC007783

770/12, Avinashi Road, Civil Aerodrome Post, Coimbatore - 641 014.
Tel : 0422 - 4229900, 4229999

R.S.PURAM
155B, East Periasamy Road, Near Chinthamani,
North Coimbatore, R.S.Puram, Coimbatore - 641 002.
Ph : 0422 - 4239900, 4239999

SARAVANAMPATTI
86/1, Site No.2, TRM Avenue, Sathy Road,
Saravanampatti, Coimbatore - 641 035.
Ph : 0422 - 2210021

E-mail : info@lotuseye.org
Website : www.lotuseye.org

November 11, 2026

BSE Limited **Phiroze Jeejeebhoy Towers** **Dalal Street,** **Mumbai – 400 001** **Scrip Code: 532998**	**National Stock Exchange of India Limited** **Exchange Plaza, C-1, Block G,** **Bandra Kurla Complex,** **Bandra (East), Mumbai – 400 051** **Scrip Code: LOTUSEYE**

Sir/Madam,

Sub: Outcome of the Board Meeting

Pursuant to Regulation 30, 33 and other applicable provisions, if any, of the SEBI (LODR) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e., Wednesday, November 11, 2026, has approved the Standalone Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2026 along with the Limited Review Report issued by the Statutory Auditors of the Company.

The Board Meeting commenced at 04:55 PM and ended at 05:45 PM.

This is for your information and records.

Thanking You
For Lotus Eye Hospital and Institute Limited

SENTHILKUMAR PRATHISH
Digitally signed by SENTHILKUMAR PRATHISH
Date: 2026.11.11 18:50:15 +05'30'

Prathish S
Company Secretary & Compliance Officer

Lotus Eye Hospital and Institute Limited

CIN: L85110TZ1997PLC007783
Registered office: 770/12, Avinashi road, Aerodrome post, Coimbatore 641 014
Phone no: 0422-4229900, E-mail: companysecretary@lotuseye.org, Website: www.lotuseye.org

Statement of Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2026

(Rs. in lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2026 (Un-audited)	June 30, 2026 (Un-audited)	September 30, 2025 (Un-audited)	September 30, 2026 (Un-audited)	September 30, 2025 (Un-audited)	March 31, 2026 (Audited)
	Income:						
I.	Revenue from operations	1,772.41	1,705.71	1,303.84	3,478.12	2,655.53	5,371.41
II.	Other income	24.73	21.08	27.09	45.81	45.85	117.62
III.	**Total income (I+II)**	**1,797.14**	**1,726.79**	**1,330.93**	**3,523.93**	**2,701.38**	**5,489.03**
IV.	**Expenses:**						
	(a) Cost of materials consumed	277.66	263.22	222.39	540.88	458.31	852.09
	(b) Purchase of stock-in-trade	289.80	254.02	195.09	543.82	379.29	813.52
	(c) Changes in inventories	(26.33)	(28.08)	(1.90)	(54.41)	(3.36)	(1.52)
	(d) Service expenses	335.27	324.82	273.96	660.09	535.16	1,092.60
	(e) Employee benefit expense	374.19	364.89	293.31	739.08	577.69	1,217.33
	(f) Finance costs	59.31	50.65	12.49	109.96	24.25	85.92
	(g) Depreciation and amortization expense	169.97	163.54	84.54	333.51	166.43	374.94
	(h) Other expenses	266.56	232.38	243.81	498.94	483.66	1,059.10
	Total expenses (IV)	**1,746.43**	**1,625.44**	**1,323.69**	**3,371.87**	**2,621.43**	**5,493.98**
V.	**Profit/(loss) before exceptional items and tax (III-IV)**	**50.71**	**101.35**	7.24	152.06	79.95	(4.95)
VI.	**Exceptional items**	5.16	(0.33)	0.06	4.83	0.33	(0.41)
VII.	**Profit/(loss) before tax (V+VI)**	**55.87**	**101.02**	**7.30**	**156.89**	**80.28**	**(5.36)**
VIII.	**Tax expenses**						
	(a) Current tax	-	-	(0.63)	-	13.68	0.41
	(b) Deferred tax	11.92	39.65	(3.65)	51.57	0.54	(13.81)
	Total tax expense (VIII)	**11.92**	**39.65**	(4.28)	51.57	14.22	(13.40)
IX.	**Net profit/(loss) for the period (VII-VIII)**	**43.95**	**61.37**	**11.58**	**105.32**	**66.06**	**8.04**
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	2.00	2.00	(3.00)	4.00	(6.00)	7.89
	- Income tax on the above item	(0.50)	(1.20)	0.84	(1.70)	1.67	(2.20)
	B. Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income, net of income tax (X)	1.50	0.80	(2.16)	2.30	(4.33)	5.69
XI.	**Total comprehensive income for the period (IX + X)**	**45.45**	**62.17**	**9.42**	**107.62**	**61.73**	**13.73**
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.)*	0.21	0.30	0.06	0.51	0.32	0.04
	(2) Diluted *(in Rs.)*	0.21	0.30	0.06	0.51	0.32	0.04

LOTUS EYE HOSPITAL AND INSTITUTE LTD. CBE-14.

For Lotus Eye Hospital & Institute Limited

Ms. S. SANGEETHA
Managing Director - DIN : 01859252

Lotus Eye Hospital and Institute Limited

CIN: L85110TZ1997PLC007783

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

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

Statement of Assets & Liabilities

(Rs. in lakhs)

Particulars	As at Sept 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
Assets		
1. Non-current assets		
(a) Property, plant and equipment	6,109.87	5,918.30
(b) Right of use asset	1,518.22	639.75
(c) Capital work in progress	1.68	9.46
(d) Intangible assets	20.47	22.83
(e) Financial assets		
(i) Other financial assets	344.03	254.92
(f) Deferred tax assets (net)	-	19.78
(g) Other non-current assets	907.15	257.29
Total Non-current assets (A)	**8,901.42**	**7,122.33**
2. Current assets		
(a) Inventories	408.63	383.37
(b) Financial assets		
(i) Trade receivables	157.66	120.78
(ii) Cash and cash equivalents	173.56	180.83
(iii) Bank balances other than (ii) above	108.49	201.83
(c) Other current assets	309.28	250.60
Total Current assets (B)	**1,157.62**	**1,137.41**
Total Assets (A + B)	**10,059.04**	**8,259.74**
Equity and Liabilities		
1. Equity		
(a) Equity share capital	2,079.63	2,079.63
(b) Other equity	4,041.74	3,934.13
Total Equity (C)	**6,121.37**	**6,013.76**
2. Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,221.20	1,017.40
(ii) Lease liabilities	929.59	283.56
(iii) Other Financial Liabilities	29.10	10.69
(b) Deferred Tax Liabilites	33.49	-
Total Non-current liabilities (D)	**2,213.38**	**1,311.65**
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	552.17	125.57
(ii) Lease Liabilities	359.94	156.84
(iii) Trade payables		
(1) Dues to micro and small enterprises.	27.92	30.50
(2) Dues to Others	432.97	294.29
(iv) Other Financial Liabilities	280.24	256.83
(b) Other current liabilities	71.05	70.29
(c) Provisions	-	0.01
Total Current liabilities (E)	**1,724.29**	**934.33**
Total Liabilities (D+E)	**3,937.67**	**2,245.98**
Total Equity and Liabilities (C+D+E)	**10,059.04**	**8,259.74**

LOTUS EYE HOSPITAL AND INSTITUTE LTD. CBE-14.

For Lotus Eye Hospital & Institute Limited

Ms. S. SANGEETHA
Managing Director - DIN : 01859252

Lotus Eye Hospital and Institute Limited

CIN: L85110TZ1997PLC007783

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

Statement of Cash Flows

(Rs. in lakhs)

Particulars	For the period ended September 30, 2026 (Unaudited)	For the period ended September 30, 2025 (Unaudited)
A.Cash flows from operating activities		
Profit before tax and exceptional item	152.06	79.95
Adjustments:	-	-
Depreciation and amortisation	333.51	166.43
Interest income	(3.76)	(5.98)
Rental income	(28.44)	(22.68)
Finance costs	109.96	24.25
Operating cash flow before working capital changes	563.33	241.97
Change in operating assets & liabilities :		
Inventories	(25.26)	12.80
Trade receivables	(36.88)	(11.78)
Other assets (current and non-current)	(702.93)	(139.52)
Trade payables	136.09	(37.53)
Provisions	3.99	-
Other liabilities (current and non-current)	43.49	27.17
Cash generated from operating activities	(18.17)	93.11
Taxes paid (Net)	(55.04)	(42.22)
Net cash generated from / (used in) operating activities (A)	**(73.21)**	**50.89**
B.Cash flows from investing activities		
Purchase of property, plant and equipment	(372.90)	(71.31)
Capital Work in Progress	7.78	(6.40)
Proceeds from the sale of property, plant and equipment	29.79	0.73
Increase/ (Decrease) in Bank balances not considered as Cash and cash equivalents	(39.68)	-
Interest income	3.76	5.97
Rental income	28.44	22.68
Net cash generated from / (used in) investing activities (B)	**(342.81)**	**(48.33)**
C.Cash flows from financing activities		
Long term Borrowings (Net of repayment)	270.73	-
Short term Borrowings (Net)	359.67	-
Finance costs	(110.35)	(24.25)
Dividend paid	(0.51)	(0.18)
(Payment of)/ Increase in lease liabilities	(204.14)	(68.31)
Net cash generated from / (used in) financing activities (C)	**315.40**	**(92.74)**
Net increase / (decrease) in cash and cash equivalents (A+B+C)	**(100.62)**	**(90.18)**
Cash and Bank balance at the beginning of the period	382.66	415.08
Less: Bank Balances not considered as Cash & Cash equivalents as per Ind AS 7	108.49	177.37
Cash and equivalents at the end of the period	**173.55**	**147.53**
Cash on hand	18.20	14.56
Balance with banks	155.35	132.97

LOTUS EYE HOSPITAL AND INSTITUTE LTD. CBE-14.

For Lotus Eye Hospital & Institute Limited

Ms. S. SANGEETHA
Managing Director - DIN : 01859252

Notes :

1. The above unaudited financial results have been reviewed by the Audit committee and the same has been approved by the Board of Directors at their meeting held on 11th November, 2026. The statutory auditors have conducted a limited review of the financial results.

2. Exceptional items represent the profit/(loss) on sale of property,plant & equipment.

3. The Company does not have any Subsidiary/ Associate/ Joint Venture and hence preparation of Consolidated Financial Results for the quarter ended September 30, 2026 and year ended March 31, 2026 are not applicable.

4. The Company operates in a single segment i.e., "Eye Care related sales and services" and does not have any additional disclosures to be made under Ind AS 108 - Operating Segments.

5. Figures of the previous periods have been regrouped and reclassified to confirm to the classification of current period, wherever necessary.

Coimbatore,
November 11, 2026.

LOTUS EYE HOSPITAL AND INSTITUTE LTD. CBE-14.

For Lotus Eye Hospital & Institute Limited

Ms. S. SANGEETHA
Managing Director - DIN : 01859252

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, 2026

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, 2026, 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 11, 2026, 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,
November 11, 2026.

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

ANBARASU & JALAPATHI ★ Chartered Accountants ★ # 30C, Alagesan Road, Saibaba Colony, Coimbatore 641 011

CA. K. Jalapathi
Partner
Membership No: 214823
UDIN:26214823HCVHND2250