



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

88/1, Site No 2, TRM Avenue, Sathy Road,
Saravanampatti, Coimbatore - 641 035
Ph : 0422 - 2210021

E-mail : info@lotuseye.org

Website : www.lotuseye.org

May 29, 2025

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 May 29th 2025

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 May 29th, 2025 has transacted the following business:

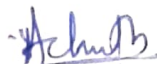
- 1) Approved audited standalone results for the quarter and financial year ended March 31st, 2025;

The Board meeting commenced by ...04:50 P.M. ended by ...05:40 P.M.

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

SALEM : 86, Brindhavan Road, Fairlands, Salem - 636 016. Ph : 0427 - 4219900, 4219999

TIRUPUR : 415, Kamaraj Road, Santhai Pettai Bus Stop, Thennampalayam, Palladam Road, Tiruppur - 641 604. Ph : 0421 - 4346060, 4219999

METTUPPALAYAM : No. 28, Coimbatore Main Rd, Opp. Bus Stand, Mettupalayam - 634 301. Ph : 04254 - 223223, 224224

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

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

KARUR : Door No 28,28/2, Sengunthapuram Main Road, Karur - 639002. Ph : 04324 459900, 74485 14851



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May 29 2025

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DECLARATION

Pursuant to the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular CIR/CFD/CMD/56/2016 dated May, 27, 2016 on "Disclosure of the Impact of Audit Qualification by Listed Entity", we hereby confirm and declare that Anbarsu & Jalapathi, Chartered Accountants (Fim Registration No. 0107958), the Statutory Auditors of the Company have issued the Audit Report with unmodified opinion with respect to Audited Financial Results of the Company for the quarter and year ended 31st March, 2025.

For Lotus Eye Hospital & Institute Limited

Sangeetha Sundaramoorthy
Managing Director
DIN:01829252

SALEM : 86, Brindhavan Road, Fairlands, Salem - 636 016 Ph : 0427 - 4219900, 4219999

TIRUPUR : 415, Kamaraj Road, Santhai Pettai Bus Stop, Thennampalayam, Palladam Road, Tiruppur - 641 604 Ph : 0421 - 4346060, 4219999

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Lotus Eye Hospital and Institute Limited

CIN: L85110TZ1997PLC007783

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

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

Statement of Audited Financial Results for the Quarter/ Year ended March 31, 2025

(Rs. in lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)
	Income:					
I.	Revenue from operations	1,151.25	1,224.69	1,088.33	4,956.25	4,820.99
II.	Other income	50.99	22.08	39.97	130.13	130.27
III.	Total income (I+II)	1,202.24	1,246.77	1,128.30	5,086.38	4,951.26
IV.	Expenses:					
	(a) Cost of materials consumed	187.86	195.34	178.73	823.63	844.23
	(b) Purchase of stock-in-trade	163.92	186.49	159.13	740.44	705.05
	(c) Changes in inventories	25.38	(3.78)	4.05	(18.36)	(17.18)
	(d) Service expenses	240.77	238.98	188.72	944.60	761.14
	(e) Employee benefit expense	287.12	295.62	257.15	1,161.21	981.01
	(f) Finance costs	9.45	12.63	3.17	35.50	9.74
	(g) Depreciation and amortization expense	(58.23)	130.69	112.23	300.68	372.78
	(h) Other expenses	262.77	233.15	224.76	961.40	893.71
	Total expenses (IV)	1,119.04	1,289.12	1,127.94	4,949.10	4,550.48
V.	Profit/(loss) before exceptional items and tax (III-IV)	83.20	(42.35)	0.36	137.28	400.78
VI.	Exceptional items	1.00	(0.23)	0.18	0.98	0.59
VII.	Profit/(loss) before tax (V+VI)	84.20	(42.58)	0.54	138.26	401.37
VIII.	Tax expenses					
	(a) Current tax	12.88	(9.83)	(6.85)	36.34	100.19
	(b) Deferred tax	46.09	(8.84)	4.95	27.99	9.73
	Total tax expense (VIII)	58.97	(18.67)	(1.90)	64.33	109.92
IX.	Net profit/(loss) for the period (VII-VIII)	25.23	(23.91)	2.44	73.93	291.45
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	(14.53)	(2.00)	(0.22)	(20.53)	(6.22)
	- Income tax on the above item	4.04	0.56	0.06	5.71	1.73
	B. Items that will be reclassified to profit or loss					
	Total other comprehensive income, net of income tax (X)	(10.49)	(1.44)	(0.16)	(14.82)	(4.49)
XI.	Total comprehensive income for the period (IX + X)	14.74	(25.35)	2.28	59.11	286.96
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
XIII.	Earning per equity share: (of Rs. 10/-) (Not annualised except for the year ended March):					
	(1) Basic (in Rs.)	0.12	(0.11)	0.01	0.36	1.40
	(2) Diluted (in Rs.)	0.12	(0.11)	0.01	0.36	1.40

For Lotus Eye Hospital & Institute Limited


 Ms. S. SANGEETHA
 Managing Director - DIN : 01859252

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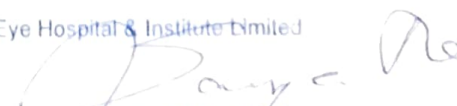
Phone no: 0422-4229900, Fax: 0422-4229933, E-mail: companysecretary@lotuseye.org, Website: www.lotuseye.org

Statement of Assets & Liabilities

(Rs. in lakhs)

Particulars	As at March 31, 2025 (Audited)	As at March 31, 2024 (Audited)
Assets		
1. Non-current assets		
(a) Property, plant and equipment	4,874.18	4,587.35
(b) Right of use asset	520.04	270.32
(c) Capital work in progress	-	7.73
(d) Intangible assets	12.96	7.44
(e) Financial assets		
(i) Other financial assets	238.78	235.16
(f) Deferred tax assets (net)	8.16	30.45
(g) Other non-current assets	146.24	122.51
Total Non-current assets (A)	5,800.36	5,260.96
2. Current assets		
(a) Inventories	382.96	321.16
(b) Financial assets		
(i) Trade receivables	132.30	125.78
(ii) Cash and cash equivalents	201.11	265.26
(iii) Bank balances other than (ii) above	213.97	438.78
(c) Other current assets	226.67	250.73
Total Current assets (B)	1,157.01	1,401.71
Total Assets (A + B)	6,957.37	6,662.67
Equity and Liabilities		
1. Equity		
(a) Equity share capital	2,079.63	2,079.63
(b) Other equity	3,920.40	3,861.29
Total Equity (C)	6,000.03	5,940.92
2. Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Lease Liabilities	202.67	68.86
(ii) Trade Payables		
(1) Dues to Others	-	7.68
(iii) Other Financial Liabilities	12.21	11.44
Total Non-current liabilities (D)	214.88	87.98
Current liabilities		
(a) Financial liabilities		
(i) Lease Liabilities	140.35	42.18
(ii) Trade payables		
(1) Dues to micro and small enterprises.	54.71	21.28
(2) Dues to Others	281.58	324.40
(iii) Other Financial Liabilities	182.45	163.88
(b) Other current liabilities	71.72	82.03
(c) Provisions	11.65	-
Total Current liabilities (E)	742.46	633.77
Total Liabilities (D+E)	957.34	721.75
Total Equity and Liabilities (C+D+E)	6,957.37	6,662.67

For Lotus Eye Hospital & Institute Limited



Ms. S. SANGEETHA
Managing Director - DIN - 01859252

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Statement of Cash Flows

(Rs. in lakhs)

Particulars	For the year ended March 31, 2025 (Audited)	For the year ended March 31, 2024 (Audited)
A.Cash flows from operating activities		
Profit before tax and exceptional item	137.28	400.79
<i>Adjustments:</i>		
Depreciation and amortisation	300.68	372.78
Interest income	(35.81)	(49.75)
Rental income	(43.95)	(43.95)
Finance costs	35.50	9.74
Operating cash flow before working capital changes	393.70	689.61
Change in operating assets & liabilities :		
Inventories	(61.80)	(42.10)
Trade receivables	(6.51)	(8.57)
Other assets (current and non-current)	22.90	(52.79)
Trade payables	(17.07)	38.36
Provisions	(8.88)	(6.22)
Other liabilities (current and non-current)	10.11	75.76
Cash generated from operating activities	332.45	694.05
Taxes paid (Net)	(62.54)	(125.71)
Net cash generated from / (used in) operating activities (A)	269.91	568.34
B.Cash flows from investing activities		
Purchase of property, plant and equipment	(482.72)	(556.58)
Capital Work in Progress	-	(7.73)
Proceeds from the sale of property, plant and equipment	3.75	7.34
Increase/ (Decrease) in Bank balances not considered as Cash and cash equivalents	-	95.00
Interest income	35.81	49.75
Rental income	43.95	43.95
Net cash generated from / (used in) investing activities (B)	(399.21)	(368.27)
C.Cash flows from financing activities		
Finance costs	(35.50)	(9.74)
Dividend paid	(1.07)	(101.23)
(Payment of)/ Increase in lease liabilities	(123.09)	(226.46)
Net cash generated from / (used in) financing activities (C)	(159.66)	(337.43)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(288.96)	(137.36)
Cash and Bank balance at the beginning of the year	704.04	841.40
Less: Bank Balances not considered as Cash & Cash equivalents as per Ind AS 7	213.97	438.78
Cash and equivalents at the end of the year	201.11	265.26
Cash on hand	11.36	7.04
Balance with banks	189.75	258.22

For Lotus Eye Hospital & Institute Limited

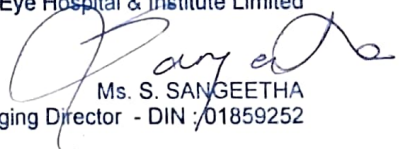
Ms. S. SANGEETHA
Managing Director / DIN : 01859252

Notes :

1. The above 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 29th May, 2025.
2. During the period ended 31st March, 2025, The company has changed its method of depreciation from its existing method of written down value to straight line method taking into account its reassessment of the expected pattern of economic benefits from those assets. Had the company continued its previous method of written down value, depreciation expense for the year ended 31st March, 2025 would have been higher by Rs. 192.25 lakhs.
3. Exceptional items represent the profit/(loss) on sale of property, plant & equipment.
4. The figures for the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between the audited figures in respect of the full financial year and the year-to-date figures upto third quarter of the respective financial years, which were subject to limited review by the Statutory auditors.
5. Figures of the previous period/ year have been regrouped / rearranged wherever necessary to conform to the current period / year presentation.

Coimbatore,
May 29, 2025.

For Lotus Eye Hospital & Institute Limited


Ms. S. SANGEETHA
Managing Director - DIN : 01859252

Independent Auditor's Report

To

The Board of Directors,

Lotus Eye Hospital and Institute Limited,

CIN: L85110TZ1997PLC007783.

Report on the audit of annual financial results

Opinion:

We have audited the accompanying Annual financial results of Lotus Eye Hospital and Institute Limited (herein referred to as the "Company") for the year ended March 31, 2025 being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") as amended.

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid annual financial results:

- are presented in accordance with the requirement of Regulation 33 of the Listing Regulations in this regard and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as applicable and other generally accepted accounting principles in India for the year ended March 31, 2025 of the net profit and comprehensive income and other financial information of the Company for the year then ended.

Basis for Opinion:

We have conducted our audit in accordance with the Standards on Auditing ("SAs") issued by the Institute of Chartered Accountants of India ("ICAI"), prescribed by Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are described in the *Auditor's Responsibilities for the Audit of Financial Results* section of this report. We are independent of the Company, in accordance with the Code of Ethics issued by ICAI together with the ethical requirements prescribed under the Act and rules thereunder. We have fulfilled our ethical requirements in accordance with the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for opinion on the financial results.



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Management's and Board of Director's Responsibilities for the Annual Financial Results:

These annual financial results have been prepared on the basis of the annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder as applicable and other generally accepted accounting principles in India and in compliance with Regulation 33 of the Listing Regulations. The respective management and board of directors are responsible for the maintenance of adequate accounting records to comply with the provisions of the Act and to safeguard the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgements and estimates that are reasonable and prudent, and the design, implementation and maintenance of adequate internal financial controls, that are operatively effective for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, either individually or as a whole.

In preparing the annual financial results, the respective Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Annual Financial Results:

Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



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ANBARASU & JALAPATHI

CHARTERED ACCOUNTANTS



- Identify and assess the risks of material misstatement of the annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the annual financial results made by the Management and Board of Directors
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt, on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



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CHARTERED ACCOUNTANTS



Other Matter:

The accompanying annual financial results include the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Coimbatore
May 29, 2025.

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



Kumaran
Jalapathi

Digitally signed by Kumaran Jalapathi
DN: c=IN, o=Personal,
pseudonym=bd5c1d561043452186320
d177750566a,
2.5.4.20=S86211e9276e38a74fce2fb5f0
2b6e0cb9ff42121f5e64618ac1cdf3014d
f1de, postalCode=641038, st=Tamil
Nadu,
serialNumber=7a9135c381c7bdf1a8a3
4c933637a3cd724265a8430a7dd4e038
3f0d5c94d3ef, cn=Kumaran Jalapathi
Date: 2025.05.29 18:23:56 +05'30'

CA K Jalapathi
Partner
Membership No: 214823
UDIN:25214823BMUKAF1313

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