



Dr. Agarwal's Eye Hospital Limited

CIN : L85110TN1994PLC027366

Regd Office: 3rd Floor, Buhari Towers, No.4, Moores Road, Off Greams Road, Chennai - 600 006

Phone No. 91-44-39916669 Website : www.dragarwal.com E-mail : investor@dragarwal.com

(Amount Rs. in Lakhs except earnings per share data)

Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30 September 2021

S.No.	Particulars	Quarter Ended			Half year ended		Year Ended
		30 September 2021 Unaudited	30 June 2021 Unaudited	30 September 2020 Unaudited	30 September 2021 Unaudited	30 September 2020 Unaudited	31 March 2021 Audited
1	Income						
	(a) Revenue from Operations	5,820.25	3,087.15	3,034.26	8,907.40	4,535.84	13,980.90
	(b) Other Income	42.55	32.06	7.03	74.61	35.69	80.63
	Total Income	5,862.80	3,119.21	3,041.29	8,982.01	4,571.53	14,061.53
2	Expenses						
	(a) Purchase of Stock-in-Trade	688.06	380.10	255.92	1,068.16	424.47	1,508.33
	(b) Changes in Inventories of Stock-in-Trade - (Increase) / Decrease	(66.83)	(0.33)	101.30	(67.16)	155.66	116.33
	(c) Surgical Lens including other consumables	700.18	324.54	337.79	1,024.72	503.52	1,625.48
	(d) Consultancy Charges	766.08	564.89	478.59	1,330.97	886.00	2,205.06
	(e) Employee Benefit Expenses	973.85	883.28	745.29	1,857.13	1,499.83	3,217.14
	(f) Finance Costs	152.41	144.36	166.32	296.77	304.37	634.74
	(g) Depreciation and Amortisation Expense	505.16	503.77	446.99	1,008.93	940.96	1,909.95
	(h) Rent	99.97	53.11	74.70	153.08	143.77	317.81
	(i) Other Expenses	727.95	362.75	432.43	1,090.70	736.63	1,953.41
	Total Expenses	4,546.83	3,216.47	3,039.33	7,763.30	5,595.21	13,488.25
3	Profit / (Loss) before Exceptional Items and Tax (1-2)	1,315.97	(97.26)	1.96	1,218.71	(1,023.68)	573.28
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before Tax (3-4)	1,315.97	(97.26)	1.96	1,218.71	(1,023.68)	573.28
6	Tax Expense						
	- Current Tax	354.28	-	-	354.28	-	258.80
	- Tax related to Prior years	-	-	-	-	-	563.78
	- Deferred Tax	(18.57)	(24.94)	3.37	(43.51)	(261.36)	(105.44)
7	Net Profit/ (Loss) after tax for the period (5-6)	980.26	(72.32)	(1.41)	907.94	(762.32)	(143.86)
8	Other Comprehensive Income						
	(a) Items that will not be reclassified to the Statement of Profit and Loss						
	- Actuarial gain / (loss) on defined benefit obligation	0.02	0.02	(13.35)	0.04	(13.35)	0.07
	- Tax on Items that will not be reclassified to the Statement of Profit and Loss	-	(0.01)	3.36	(0.01)	3.36	(0.02)
	(b) Items that will be reclassified to the Statement of Profit and Loss						
	Total Other Comprehensive Income / (Loss) (net of tax)	0.02	0.01	(9.99)	0.03	(9.99)	0.05
9	Total Comprehensive Income/ (Loss) (7+8)	980.28	(72.31)	(11.40)	907.97	(772.31)	(143.81)
10	Paid-up equity share capital (Face value Rs.10/- each)	470.00	470.00	470.00	470.00	470.00	470.00
11	Reserves (Other Equity)						4,996.28
12	Earnings Per Equity Share (EPS) (Face value of Rs.10/- each)						
	(a) Basic	20.86	(1.54)	(0.03)	19.32	(16.22)	(3.06)
	(b) Diluted	20.86	(1.54)	(0.03)	19.32	(16.22)	(3.06)
		(not Annualised)	(not Annualised)	(not Annualised)	(not Annualised)	(not Annualised)	(Annualised)





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(Amount Rs. in Lakhs)

Balance Sheet		
Particulars	As at 30 September 2021 Unaudited	As at 31 March 2021 Audited
A ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment	5,431.75	5,703.24
(b) Right of use asset	3,515.97	3,807.03
(c) Capital work-in-progress	36.29	-
(d) Intangible assets	197.17	61.40
(e) Financial assets		
- Other financial Assets	544.24	518.23
(f) Deferred tax assets (net)	997.67	954.14
(g) Other non-current assets	32.83	71.81
Total Non - Current Assets	10,755.92	11,115.85
2 Current assets		
(a) Inventories	595.16	521.46
(b) Financial assets		
(i) Trade receivables	974.43	877.84
(ii) Cash and cash equivalents	2,742.30	2,152.42
(iii) Bank balances other than (ii) above	69.12	67.10
(iv) Other financial assets	839.81	763.20
(c) Other current assets	124.97	25.34
Total Current Assets	5,345.79	4,407.36
Total Assets (1+2)	16,101.71	15,523.21
B EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share capital	470.00	470.00
(b) Other Equity	5,904.25	4,996.28
Total Equity	6,374.25	5,466.28
Liabilities		
2 Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	722.53	996.27
(ia) Lease Liabilities	3,618.81	3,855.84
(ii) Other financial liabilities	70.45	-
(b) Provisions	439.70	344.85
Total Non - Current Liabilities	4,851.49	5,196.96
3 Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,067.88	1,166.54
(ia) Lease liabilities	857.58	735.99
(ii) Trade Payables		
- Total outstanding dues of micro enterprises and small enterprises	-	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises	2,113.58	1,782.52
(iii) Other financial liabilities	275.97	664.97
(b) Other current liabilities	337.31	341.48
(c) Provisions	99.00	99.00
(d) Current tax liabilities (Net)	124.65	69.47
Total Current Liabilities	4,875.97	4,859.97
Total Liabilities (2+3)	9,727.46	10,056.93
Total Equity and Liabilities (1+2+3)	16,101.71	15,523.21





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(Amount Rs. in Lakhs)

Cash flow Statement		
Particulars	Half year ended 30 September 2021	Half year ended 30 September 2020
A. Cash flows from operating activities		
Profit / (Loss) after taxes	907.94	(762.32)
Adjustments for:		
Income taxes (current and deferred taxes)	310.77	(261.36)
Depreciation and Amortisation Expenses	1,008.93	940.96
Finance Costs / Interest Expense on financial liabilities at amortised cost	296.77	304.37
Interest Income on Deposits with Banks	(8.13)	(1.20)
Loss from Sale of Property, Plant and Equipments / Assets discarded (Net)	-	0.43
Profit from Sale of Property, Plant and Equipments (Net)	(21.66)	-
Allowance for Expected Credit Losses	29.65	80.03
Interest on Rental Deposit- Ind AS	(18.35)	-
Operating Profit before Working Capital and Other changes	2,505.92	300.91
Movements in working capital:		
(Increase) / Decrease in inventories	(73.70)	303.78
(Increase) in trade receivables	(126.24)	(119.47)
(Increase) in Other Non current and Current Financial assets and Non current and Current assets	(202.25)	(113.18)
Increase in Trade Payables, Other Current and Non-current liabilities and Provisions	421.75	227.67
Changes in Working Capital and Other changes	19.56	298.80
	2,525.48	599.71
Income taxes (paid) - net of refunds	(299.10)	(173.51)
Net cash generated by operating activities	2,226.38	426.20
B. Cash flows from Investing activities		
Payment towards acquisition of Property, Plant and Equipment	(789.63)	(471.01)
Proceeds from Sale of Property, Plant and Equipment	29.56	0.31
Increase in Bank balances not considered as Cash and cash equivalents	(2.02)	(2.50)
Interest Received on Fixed Deposit	8.13	1.20
Net cash (used in) investing activities	(753.96)	(472.00)
C. Cash flows from financing activities		
Long-term borrowing taken	-	352.72
Long-term borrowing (repaid)	(200.78)	(38.68)
Short-term borrowings taken / (repaid) (net)	(171.62)	749.22
Finance costs paid on borrowings	(79.88)	(126.05)
Payment of lease liabilities (including interest and principal)	(430.26)	(412.19)
Net cash (used in) / generated from financing activities	(882.54)	525.02
Net increase in cash and cash equivalents [A+B+C]	589.88	479.22
Cash and cash equivalents at the beginning of the year	2,152.42	621.88
Cash and cash equivalents at the end of the year	2,742.30	1,101.10
Components of cash and cash equivalents		
Cash on hand	34.51	28.53
Balances with Banks	2,707.79	1,072.57
Total cash and cash equivalents	2,742.30	1,101.10

By order of the Board

Dr. Amar Agarwal
Chairman & Managing Director
DIN No. 00435684

Place: Chennai
Date: 29 October 2021





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Notes:

- 1 The above unaudited financial results have been reviewed by the Audit Committee, approved and taken on record by the Board of Directors in their Meeting held on 29 October 2021. The above results for the quarter and half year ended 30 September 2021 has also been subject to limited review by the Statutory Auditors of the Company.
- 2 The Company operates in a single segment i.e. "Eye Care related sales and services" and hence, does not have any additional disclosures to be made under Ind AS 108 - Operating Segments.
- 3 The Company's operations for the period ended 30 June 2021 and 30 September 2020 were impacted on account of the outbreak of COVID-19 pandemic. The results for the period are therefore, not comparable with those of the previous periods.
- 4 The Company has considered internal and certain external sources of information including credit reports, economic forecasts and industry reports up to the date of approval of the financial results in determining the impact on various elements of its financial results relating to COVID-19 pandemic. The Company has used the principles of prudence in applying judgments, estimates and assumptions including sensitivity analysis and based on the current estimates. The Company expects to fully recover the carrying amount of trade receivables and right-to-use asset. The eventual outcome of impact of the global health pandemic may be different from those estimated as on the date of approval of these financial results.
- 5 The Code on Wages 2019 and Code on Social Security 2020 "the Codes" relating to employee compensation and post-employment benefits received the Presidential Assent in September 2020 and the Code has been published in the Official Gazette. However, the date on which the Code will come into effect has not been notified. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period when the Code becomes effective.
- 6 On 24 March 2021, the Ministry of Corporate Affairs (MCA) through a notification, amended Schedule III of the Companies Act, 2013, applicable for financial periods commencing from 1 April 2021. Pursuant to such amendments, the following reclassifications are made in the financial results:
 - (i) Non-current security deposits of Rs. 518.23 lakhs and current security deposits of Rs. 135.90 lakhs as at 31 March 2021 have been reclassified from 'Loans' to 'Other financial assets'.
 - (ii) Current maturities of long term borrowings of Rs. 484.85 lakhs as at 31 March 2021 have been reclassified from 'other financial liabilities' to 'Borrowings'.

By order of the Board


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Chairman & Managing Director
DIN No. 00435684

Place : Chennai
Date: 29 October 2021





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S.No.	Particulars	Quarter Ended			Half year ended		Year Ended
		30 September 2021	30 June 2021	30 September 2020	30 September 2021	30 September 2020	31 March 2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from Operations	5,820.25	3,087.15	3,034.26	8,907.40	4,535.84	13,980.90
	(b) Other Income	42.55	32.06	7.03	74.61	35.69	80.63
	Total Income	5,862.80	3,119.21	3,041.29	8,982.01	4,571.53	14,061.53
2	Expenses						
	(a) Purchase of Stock-in-Trade	688.06	380.10	255.92	1,068.16	424.47	1,508.33
	(b) Changes in Inventories of Stock-in-Trade - (Increase) / Decrease	(66.83)	(0.33)	101.30	(67.16)	155.66	116.33
	(c) Surgical Lens including other consumables	700.18	324.54	337.79	1,024.72	503.52	1,625.48
	(d) Consultancy Charges	766.08	564.89	478.59	1,330.97	886.00	2,205.06
	(e) Employee Benefit Expenses	973.85	883.28	745.29	1,857.13	1,499.83	3,217.14
	(f) Finance Costs	152.41	144.36	166.32	296.77	304.37	634.74
	(g) Depreciation and Amortisation Expense	505.16	503.77	446.99	1,008.93	940.96	1,909.95
	(h) Rent	99.97	53.11	74.70	153.08	143.77	317.81
	(i) Other Expenses	727.95	362.75	432.43	1,090.70	736.63	1,953.41
	Total Expenses	4,546.83	3,216.47	3,039.33	7,763.30	5,595.21	13,488.25
3	Profit / (Loss) before Exceptional Items and Tax (1-2)	1,315.97	(97.26)	1.96	1,218.71	(1,023.68)	573.28
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before Tax (3-4)	1,315.97	(97.26)	1.96	1,218.71	(1,023.68)	573.28
6	Tax Expense						
	- Current Tax	354.28	-	-	354.28	-	258.80
	- Tax related to Prior years	-	-	-	-	-	563.78
	- Deferred Tax	(18.57)	(24.94)	3.37	(43.51)	(261.36)	(105.44)
7	Net Profit/ (Loss) after tax for the period (5-6)	980.26	(72.32)	(1.41)	907.94	(762.32)	(143.86)
8	Other Comprehensive Income						
	(a) Items that will not be reclassified to the Statement of Profit and Loss						
	- Actuarial gain / (loss) on defined benefit obligation	0.02	0.02	(13.35)	0.04	(13.35)	0.07
	- Tax on items that will not be reclassified to the Statement of Profit and Loss	-	(0.01)	3.36	(0.01)	3.36	(0.02)
	(b) Items that will be reclassified to the Statement of Profit and Loss	-	-	-	-	-	-
	Total Other Comprehensive Income / (Loss) (net of tax)	0.02	0.01	(9.99)	0.03	(9.99)	0.05
9	Total Comprehensive Income/ (Loss) (7+8)	980.28	(72.31)	(11.40)	907.97	(772.31)	(143.81)
10	Paid-up equity share capital (Face value Rs.10/- each)	470.00	470.00	470.00	470.00	470.00	470.00
11	Reserves (Other Equity)						4,996.28
12	Earnings Per Equity Share (EPS) (Face value of Rs.10/- each)						
	(a) Basic	20.86	(1.54)	(0.03)	19.32	(16.22)	(3.06)
	(b) Diluted	20.86	(1.54)	(0.03)	19.32	(16.22)	(3.06)
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A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	5,431.75	5,703.24
	(b) Right of use asset	3,515.97	3,807.03
	(c) Capital work-in-progress	36.29	-
	(d) Intangible assets	197.17	61.40
	(e) Financial assets		
	- Other financial Assets	544.24	518.23
	(f) Deferred tax assets (net)	997.67	954.14
	(g) Other non-current assets	32.83	71.81
	Total Non - Current Assets	10,755.92	11,115.85
2	Current assets		
	(a) Inventories	595.16	521.46
	(b) Financial assets		
	(i) Trade receivables	974.43	877.84
	(ii) Cash and cash equivalents	2,742.30	2,152.42
	(iii) Bank balances other than (ii) above	69.12	67.10
	(iv) Other financial assets	839.81	763.20
	(c) Other current assets	124.97	25.34
	Total Current Assets	5,345.79	4,407.36
	Total Assets (1+2)	16,101.71	15,523.21
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1	Equity		
	(a) Equity Share capital	470.00	470.00
	(b) Other Equity	5,904.25	4,996.28
	Total Equity	6,374.25	5,466.28
	Liabilities		
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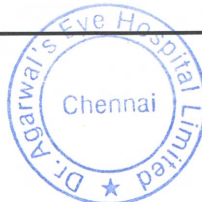
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Chairman & Managing Director
DIN No. 00435684

Place: Chennai
Date: 29 October 2021





Dr. Agarwal's Eye Hospital Limited
CIN : L85110TN1994PLC027366

Regd Office: 3rd Floor, Buhari Towers, No. 4, Moores Road, Off Greems Road, Chennai - 600 006
Phone No. 91-44-39916669 Website : www.dragarwal.com E-mail : investor@dragarwal.com

(Amount in Rs. Lakhs)

Statement of Financial Results for the Quarter and Half Year Ended 30 September 2021

Particulars	Quarter Ended 30 September 2021	Quarter Ended 30 June 2021	Quarter Ended 30 September 2020	Half year Ended 30 September 2021	Half year Ended 30 September 2020	For the Year Ended 31 March 2021 (Audited)
Revenue from Operations	5,820.25	3,087.15	3,034.26	8,907.40	4,535.84	13,980.90
Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	1,315.97	(97.26)	1.96	1,218.71	(1,023.68)	573.28
Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	1,315.97	(97.26)	1.96	1,218.71	(1,023.68)	573.28
Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	980.26	(72.32)	(1.41)	907.94	(762.32)	(143.86)
Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	980.28	(72.31)	(11.40)	907.97	(772.31)	(143.81)
Paid-up Equity Share Capital (Face Value of Rs.10/- each)	470.00	470.00	470.00	470.00	470.00	470.00
Reserves (Other Equity)	-	-	-	-	-	4,996.28
Earnings Per Share (for continuing and discontinued operations) (Face Value of Rs. 10/- each):						
(a) Basic	20.86	(1.54)	(0.03)	19.32	(16.22)	(3.06)
(b) Diluted	20.86	(1.54)	(0.03)	19.32	(16.22)	(3.06)
	(not Annualised)	(not Annualised)	(not Annualised)	(not Annualised)	(not Annualised)	(Annualised)

Notes:

1) The above is an extract of the detailed format of Unaudited Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Unaudited Financial Results is available on the Stock Exchange website (www.bseindia.com) and on the Company's website (www.dragarwal.com).

Place: Chennai
Date: 29 October 2021



By order of the Board

Mg

Dr. Amar Agarwal
Chairman & Managing Director
DIN No. 00435684

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF DR. AGARWAL'S EYE HOSPITAL LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **DR. AGARWAL'S EYE HOSPITAL LIMITED** ("the Company"), for the quarter and half year ended September 30, 2021 ("the Statement"), 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 Company's Board of Directors, 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 express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has 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.

For **DELOITTE HASKINS & SELLS**
Chartered Accountants
(Firm's Registration No. 008072S)



Ananthi Amarnath
(Partner)
(Membership No. 209252)

Place: Chennai
Date: October 29, 2021
UDIN: 21209252AAAAIO4253

