

Related Party Disclosure

Names of Related Parties and Nature of Relationships

	Nature of Relationship	2022-2023	2021-2022
(i)	Holding Company	Dr. Agarwal's Health Care Limited (AHCL)	Dr. Agarwal's Health Care Limited (AHCL)
		Orbit Healthcare Services (Mauritius) Limited	Orbit Healthcare Services (Mauritius) Limited
			Orbit Healthcare Services International Operations Limited
		Orbit Health care services (Tanzania) Limited	Orbit Health care services (Tanzania) Limited
		Orbit Healthcare Services Limited, Rwanda	Orbit Healthcare Services Limited, Rwanda
		Orbit Healthcare Services Ghana Limited	Orbit Healthcare Services Ghana Limited
		Orbit Healthcare Services Mozambique Limited	Orbit Healthcare Services Mozambique Limited
(ii)	Fellow Subsidiaries	Orbit Healthcare Services SARL, Madagascar	Orbit Healthcare Services SARL, Madagascar
		Orbit Healthcare Services Uganda Limited	Orbit Healthcare Services Uganda Limited
		Orbit Healthcare Services Zambia Limited	Orbit Healthcare Services Zambia Limited
		Orbit Healthcare Services Kenya Limited	Orbit Healthcare Services Kenya Limited
		Advance Eye Institute Private Limited (with effect from 8 October 2021)	Advance Eye Institute Private Limited (Merged with AHCL w.e.f 01 November 2021)
		Aditya Jyot Eye Hospital Private Limited (with effect from 8 October 2021)	Aditya Jyot Eye Hospital Private Limited (with effect from 8 October 2021)
		Elisar Life Sciences Private Limited	Elisar Life Sciences Private Limited
(iii)	Associate entities of the Holding Company	IdeaRx Services Private Limited	IdeaRx Services Private Limited
(iv)	Entities with significant influence over the Holding Company	Value Growth Investment Holdings PTE Ltd	Value Growth Investment Holdings PTE Ltd
		Arvon Investments Pte. Ltd.	Claymore Investments (Mauritius) Pte. Ltd
(v)	Enterprise over which the Key Management Personnel (of the Company and the Holding Company) is in a position to exercise control/joint control	Dr. Agarwal's Eye Institute	Dr. Agarwal's Eye Institute
		Dr. Agarwal's Eye Institute Private Limited	Dr. Agarwal's Eye Institute Private Limited
		Maatrum Technologies and Legal Ventures Private Limited	Maatrum Technologies and Legal Ventures Private Limited
		Orbit International	Orbit International
(vi)	Key Management Personnel of the Company and the Holding Company	Dr. Amar Agarwal, Managing Director	Dr. Amar Agarwal, Managing Director
		Dr. Athiya Agarwal, Wholetime Director	Dr. Athiya Agarwal, Whole-time Director
			Mr. Trichur Ramasubramanian Ramachandran (Upto 08 March 2022)
		Mr. Sanjay Dharambir Anand	Mr. Sanjay Dharambir Anand
		Dr. Ashvin Agarwal	Dr. Ashvin Agarwal
		Dr. Ashar Agarwal	Dr. Ashar Agarwal
		Dr. Adil Agarwal	Dr. Adil Agarwal
		Dr. Anosh Agarwal	Dr. Anosh Agarwal
		Mrs. Meenakshi Jayaraman	Mrs. Meenakshi Jayaraman (W.e.f. 16 December 2021)
			Ms. Jully H Jivani (upto 13 August 2021)
		Ms. Lakshmi Subramanian	Ms. Lakshmi Subramanian
		Mr. Shiv Agrawal (AHCL)	Mr. Shiv Agrawal (AHCL)
			Mr. Mithun Padamchand Sacheti (AHCL) (Upto 23 April 2021)
		Mr. Suresh Eshwara Prabhala (AHCL)	Mr. Suresh Eshwara Prabhala (AHCL)
		Mr. Venkatesh Ratnasami (AHCL)	Mr. Venkatesh Ratnasami (AHCL)
		Mr. Balakrishnan Venkataraman	Mr. Balakrishnan Venkataraman (AHCL)
		Mr. Udhay Davey (Group CFO)	Mr. Udhay Davey (Group CFO)

*Related party relationships are as identified by the Management and relied upon by the auditors.

DR. AGARWAL'S EYE HOSPITAL LIMITED

Notes forming part of the Financial Statements for the Year Ended 30 September 2022

Transactions carried out with related parties referred to above in the ordinary course of business during the Year

Particulars	Related Party	2022-2023	2021-2022
		Amount in Rs. Crores	Amount in Rs. Crores
Transactions during the Year			
Revenue			
Sale of product - Optical	Advanced Eye Institute Private Limited	-	-
Other Income - Business support service	Dr. Agarwal's Health Care Limited	-	0.00
Expenses			
Rent	Dr. Agarwal's Eye Institute	3.25	5.26
	Dr. Ashvin Agarwal - Guesthouse	0.18	0.33
	Dr. Ashar Agarwal - Guesthouse	-	0.17
Repairs & Maintenance	Dr. Agarwal's Health Care Limited	0.16	-
	Elisar Life Sciences Private Limited	0.06	-
Rental Deposits	Dr. Agarwal's Eye Institute	-	4.58
Recovery of Expenses			
Salary	Dr. Agarwal's Health Care Limited	0.65	1.25
Consultancy Charges	Dr. Agarwal's Health Care Limited	-	0.35
Interest	Dr. Agarwal's Health Care Limited	0.01	0.03
Software maintenance expenses	Dr. Agarwal's Health Care Limited	0.32	0.53
Others			
Recovery of capital advances	Dr. Agarwal's Health Care Limited	-	-
Purchases	IdeaRx Services Private Limited	4.30	7.42
Cost sharing arrangement	Dr. Agarwal's Health Care Limited	-	11.96
Purchases of Asset	Elisar Life Sciences Private Limited	0.03	0.03
Corporate Guarantee charges	Dr. Agarwal's Health Care Limited	0.05	0.11

0.1 Compensation of key management persone

Particulars	Related Party	2022-2023	2021-2022
		Amount in Rs. Crores	Amount in Rs. Crores
Short-term employee benefits			
(Refer Note (i))			
Remuneration (Refer Note (iii) below)	Dr. Amar Agarwal	1.08	1.82
	Dr. Athiya Agarwal	0.46	0.87
	Mr. Udhay Davey	0.36	0.50
	Ms. Jully H Jivani	-	0.04
	Ms. Meenakshi Jayaraman	0.06	0.03
Post-employee benefits			
(Contribution to Provident Fund)	Dr. Amar Agarwal	0.00	0.00
	Dr. Athiya Agarwal	0.00	0.00
	Mr. Udhay Davey	0.00	0.00
	Ms. Jully H Jivani	-	0.00
	Ms. Meenakshi Jayaraman	0.00	0.00
Consultancy services			
Consultancy	Dr. Ashvin Agarwal	0.44	0.69
	Dr. Ashar Agarwal	-	0.16
Others			
Reimbursement of Expenses	Dr. Amar Agarwal	0.74	0.32
	Dr. Ashvin Agarwal	0.19	0.21
Director sitting fees	Mr. Trichur Ramasubramanian Ramachandran	-	0.01
	Mr. Balakrishnan	0.00	-
	Mr. Sanjay Anand	0.01	0.01
	Ms. Lakshmi Subramanian	0.01	0.01

Notes:

- (i) Excludes gratuity and compensated absences which cannot be separately identifiable from the composite amount advised by the actuary.
(ii) Also Refer Note 18(i) and Note21(i).
(iii) The remuneration payable to key management personnel is determined by the nomination and remuneration committee having regard to the performance of individuals and market trends.
(iv) There were no balances outstanding to be paid / received as at the year end.
(v) The above remuneration for KMP's does not include vehicle allowance, communication expenses and other expenses for which the perquisite value is nil.

Balances outstanding as at year end

Particulars	Related Party	As at	As at
		30 September 2022	31 March 2022
		Amount in Rs. Crores	Amount in Rs. Crores
Assets - Receivables			
Other Current Financial Assets	Dr. Agarwal's Health Care Limited	2.68	2.42
Other Assets			
Rental Deposits	Dr. Agarwal's Eye Institute	-	-
Liabilities			
Trade Payables	IdeaRx Services Private Limited	2.03	1.88
	Elisar Life Sciences Private Limited	0.06	0.03
	Dr. Agarwal's Eye Institute	0.50	0.50

- (i) The amounts outstanding are unsecured and will be settled in cash. There have been no instances of amounts due to or due from related parties that have been written back or written off or otherwise provided for during the year.