

General information about company		
Scrip code*	526783	
NSE Symbol*	NOTLISTED	
MSEI Symbol*	NOTLISTED	
ISIN*	INE934C01018	
Name of company	Dr. Agarwal's Eye Hospital Limited	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2024	
Date of end of financial year	31-03-2025	
Date of board meeting when results were approved	28-05-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	20-05-2025	
Description of presentation currency	INR	
Level of rounding	Crores	
Reporting Type	Quarterly	
Reporting Quarter	Fourth quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Single segment	
Description of single segment	Eye Care related sales and services	
Start date and time of board meeting	28-05-2025 12:30	
End date and time of board meeting	28-05-2025 14:00	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	23-04-2025	
Indicate Company website link for updated RPT policy of the Company	https://dragarwals.co.in/dr-agarwals-eye-hospital/#corporate-policies-codes	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	The Company has not defaulted on any loans availed.

Financial Results – Ind-AS				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-01-2025	01-04-2024	
Date of end of reporting period		31-03-2025	31-03-2025	
Whether results are audited or unaudited		Unaudited	Audited	
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	99.83	397.15	
	Other income	0.1	5.09	
	Total income	99.93	402.24	
2	Expenses			
(a)	Cost of materials consumed	0	0	
(b)	Purchases of stock-in-trade	9.03	43.11	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1.61	-1.16	
(d)	Employee benefit expense	19.95	78.32	
(e)	Finance costs	2.89	13.44	
(f)	Depreciation, depletion and amortisation expense	10.2	39.45	
(g)	Other Expenses			
1	Consumption of Surgical lens including other consumables	10.97	47.67	
2	Consultancy charges for Doctors	13.84	53.27	
3	Other Expenses	12.84	57.44	
	Total other expenses	37.65	158.38	
	Total expenses	81.33	331.54	
3	Total profit before exceptional items and tax	18.6	70.7	
4	Exceptional items	0	0	
5	Total profit before tax	18.6	70.7	
6	Tax expense			
7	Current tax	2.02	15.81	
8	Deferred tax	0.59	0.24	
9	Total tax expenses	2.61	16.05	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	15.99	54.65	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	15.99	54.65	
17	Other comprehensive income net of taxes	0.44	0.16	
18	Total Comprehensive Income for the period	16.43	54.81	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	Details of equity share capital			
	Paid-up equity share capital	4.7	4.7	
	Face value of equity share capital	10	10	

22	Reserves excluding revaluation reserve		204.91	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	34.02	116.28	
	Diluted earnings (loss) per share from continuing operations	34.02	116.28	
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	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	34.02	116.28	
	Diluted earnings (loss) per share from continuing and discontinued operations	34.02	116.28	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	160.13
	Capital work-in-progress	127.98
	Investment property	
	Goodwill	5.66
	Other intangible assets	22.43
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	0
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	10.03
	Total non-current financial assets	10.03
	Deferred tax assets (net)	9.74
	Other non-current assets	221.41
	Total non-current assets	557.38
2	Current assets	
	Inventories	13.4
	Current financial asset	
	Current investments	12.63
	Trade receivables, current	13.97
	Cash and cash equivalents	11.16
	Bank balance other than cash and cash equivalents	1.01
	Loans, current	0
	Other current financial assets	2.21
	Total current financial assets	40.98
	Current tax assets (net)	0
	Other current assets	1.56
	Total current assets	55.94
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	613.32
	Total current assets	55.94
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	613.32
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	4.7
	Other equity	204.91
	Total equity attributable to owners of parent	209.61
	Non controlling interest	
	Total equity	209.61
2	Liabilities	

	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	81.77
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	2.33
	Total non-current financial liabilities	84.1
	Provisions, non-current	8.77
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	223.86
	Total non-current liabilities	316.73
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	14.59
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	3.59
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	26.61
	Total Trade payable	30.2
	Other current financial liabilities	22.33
	Total current financial liabilities	67.12
	Other current liabilities	18.45
	Provisions, current	1.41
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	86.98
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	403.71
	Total equity and liabilities	613.32
	Disclosure of notes on assets and liabilities	Textual Information(1)

Text Block	
Textual Information(1)	<div>1. Other Non Current Assets includes the following :<div>a. Right of Use Asset -INR 204.97</div><div>b. Non Current Tax Assets-Net - INR 2.12</div><div>c. Other Non Current Assets- INR 14.32</div></div> <div>2. Other Non Current Liabilities include lease liabilities of INR 223.86</div> <div>3. Other Current Liabilities Include lease liabilities of INR 12.94 and Other current liabilities of 5.51</div>

Other Comprehensive Income			
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Unaudited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Actuarial (loss)/gain on defined benefit obligation	0.59	0.22
	Total Amount of items that will not be reclassified to profit and loss	0.59	0.22
2	Income tax relating to items that will not be reclassified to profit or loss	0.15	0.06
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income	0.44	0.16

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	70.7
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	12.94
	Adjustments for decrease (increase) in inventories	-3.65
	Adjustments for decrease (increase) in trade receivables, current	-1.46
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-0.11
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	-0.73
	Adjustments for other financial assets, current	-0.29
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-0.05
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0.32
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	39.45
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	1.67
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-1.12
	Adjustments for other financial liabilities, non-current	-0.67
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	-0.82
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	-3.21
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	43.91
	Net cash flows from (used in) operations	114.61
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	20.13
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	94.48
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	19.98
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0

	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0.41
	Purchase of property, plant and equipment	101.36
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	11.75
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	0.06
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-0.16
	Net cash flows from (used in) investing activities	-132.78
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	56.18
	Repayments of borrowings	11.13
	Payments of lease liabilities	22.94
	Dividends paid	2.35
	Interest paid	3.18
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	16.58
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-21.72
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-21.72
	Cash and cash equivalents cash flow statement at beginning of period	32.88
	Cash and cash equivalents cash flow statement at end of period	11.16

Format for Disclosure of Related Party Transactions (applicable only for

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						
1	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Dr. Agarwal's Health Care Limited	AADCD4418M	Holding Company	Any other transaction	Reimbursement of Consultancy Charges	18	As per limits approved by Committee		
2	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Dr. Agarwal's Health Care Limited	AADCD4418M	Holding Company	Any other transaction	Recovery of Salaries	18	As per limits approved by Committee		
3	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Dr. Agarwal's Health Care Limited	AADCD4418M	Holding Company	Any other transaction	Recovery of Software Maintenance Expenses	18	As per limits approved by Committee		
4	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Dr. Agarwal's Health Care Limited	AADCD4418M	Holding Company	Any other transaction	Reimbursement of Software Charges	18	As per limits approved by Committee		
5	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Dr. Agarwal's Health Care Limited	AADCD4418M	Holding Company	Any other transaction	Reimbursement of Director's remuneration	18	As per limits approved by Committee		
6	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Dr. Agarwal's Health Care Limited	AADCD4418M	Holding Company	Any other transaction	Recovery of Depreciation	18	As per limits approved by Committee		
7	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Dr. Agarwal's Health Care Limited	AADCD4418M	Holding Company	Any other transaction	Recovery of ESOP expenses	3.5	As per limits approved by Committee		
8	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Dr. Agarwal's Health Care Limited	AADCD4418M	Holding Company	Any other transaction	Corporate Gurantee Charges	2.5	As per limits approved by Committee		
9	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Dr. Agarwal's Health Care Limited	AADCD4418M	Holding Company	Any other transaction	Trademark License Fee	1	As per limits approved by Committee		
10	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Dr. Agarwal's Health Care Limited	AADCD4418M	Holding Company	Sale of fixed assets		5	As per limits approved by Committee		
11	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Dr. Agarwal's Health Care Limited	AADCD4418M	Holding Company	Dividend paid			Not applicable, Dividend		
12	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Dr. Agarwal's Health Care Limited	AADCD4418M	Holding Company	Any other transaction	Collection received by the Company on behalf of Dr. Agarwal's Health Care Limited		Not Applicable, reimbursement		

13	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Dr. Agarwal's Health Care Limited	AADCD4418M	Holding Company	Any other transaction	Other Financial Liabilities		Not applicable, Closing balance		
14	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Elisar Life Sciences Private Limited	AAFCE2718K	Fellow Subsidiary Company	Any other transaction	Annual Maintenance Charges to Elisar Life Sciences for Advanced Vision Analyzer	0.5	As per limits approved by Committee		
15	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Idearx Services Private Limited	AAECI1786N	Associate of the Holding Company	Purchase of goods or services		15	As per limits approved by Committee		
16	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Dr. Agarwal's Eye Institute	AAAFD2391M	Enterprise over which the KMP of the Holding Company is able to exercise significant influence	Any other transaction	Rent Expense	7.5	As per limits approved by Committee		
17	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Dr. Agarwal's Eye Institute	AAAFD2391M	Enterprise over which the KMP of the Holding Company is able to exercise significant influence	Any other transaction	Security Deposit		Not applicable, Security Deposit		
18	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Dr. Amar Agarwal	AADPA4514G	Key Managerial Personnel	Remuneration			Not applicable, approved by NRC		
19	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Dr. Athiya Agarwal	AACPA7992F	Key Managerial Personnel	Remuneration			Not applicable, approved by NRC		
20	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Dr. Amar Agarwal	AADPA4514G	Key Managerial Personnel	Remuneration			Not applicable, contribution to PF		
21	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Dr. Athiya Agarwal	AACPA7992F	Key Managerial Personnel	Remuneration			Not applicable, contribution to PF		
22	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Dr. Ashvin Agarwal	AJYPA1205E	Promoter	Dividend paid			Not applicable, Dividend		
23	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Dr. Ashvin Agarwal	AJYPA1205E	Promoter	Any other transaction	Reimbursement of Expenses		Nor applicable, Reimbursement of Expenses		
24	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Dr. Amar Agarwal	AADPA4514G	Key Managerial Personnel	Any other transaction	Reimbursement of Expenses		Nor applicable, Reimbursement of Expenses		
25	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Dr. Ashar Agarwal	AJYPA1124E	Promoter	Dividend paid			Not applicable, Dividend		
26	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Ms. Meenakshi Jayaraman	AXEPJ7466J	Company Secretary	Remuneration			Not applicable, approved by NRC		
27	Dr. Agarwal's Eye Hospital Limited	AAACD2373G	Ms. Meenakshi Jayaraman	AXEPJ7466J	Company Secretary	Remuneration			Not applicable, contribution to PF		

[illegible]

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Deloitte Haskins & Sells	Yes	30-04-2028