

Disclosure of Related Party Transactions for the half year ended 31.03.2025

				DR. AGARWAL'S HEALTH CARE LIMI	ITED						
										Am	ount in cro
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty Into the ction Type of related party transaction Polytionship of transaction Polytionship of transaction Relationship of transaction Polytionship of transaction Details of other related party transaction transaction by transaction	related Details of other party Type of related party transaction related party transaction		transaction as approved	Remarks on approval by audit committee	Value of transaction during the reporting	due to eit	nonies are ther party ult of the action		
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary			by the audit committee	1	period	Opening balance	Closing balance	Notes
1	Dr. Agarwal's Health Care Limited	Dr. Agarwal's Eye Hospital Limited	Subsidiary	Any other transaction	Corporate Gurantee	0.94	Approved	0.27	0.00	0.00	
2	Dr. Agarwal's Health Care Limited	Orbit Health Care Services (Mauritius) Ltd.	Wholly owned subsidiary	Any other transaction	Corporate Gurantee		Not Applicable	0.01	0.00	0.00	
3	Dr. Agarwal's Health Care Limited	Aditya Jyot Eye Hospital Private Limited		Any other transaction	Corporate Gurantee	0.10	Approved	0.10	0.00	0.00	
4	Dr. Agarwal's Health Care Limited	Dr. Agarwal's Eye Hospital Limited	Subsidiary	Any other transaction	Brand Fees	1.00	Approved	0.29	0.00	0.00	
5	Dr. Agarwal's Health Care Limited	Aditya Jyot Eye Hospital Private Limited		Any other transaction	Brand Fees	0.20	Approved	0.01	0.00	0.00	
6	Dr. Agarwal's Health Care Limited	Orbit Health Care Services (Mauritius) Ltd.	Wholly owned subsidiary	Any other transaction	Brand Fees		Not Applicable	0.03	0.00	0.00	
7	Dr. Agarwal's Health Care Limited	Orbit Healthcare Services (Ghana) Limited	Step down subsidiary	Any other transaction	Brand Fees		Not Applicable	0.01	0.00	0.00	
	Dr. Agarwal's Health Care Limited	Orbit Health Care Services (Kenya) Limited	Step down subsidiary	Any other transaction	Brand Fees		Not Applicable	0.02	0.00	0.00	
9	Dr. Agarwal's Health Care Limited	Orbit Healthcare Services Madagascar SARL	Step down subsidiary	Any other transaction	Brand Fees	0.25	Approved	0.01	0.00	0.00	



10 Dr. Agarwal's	Orbit	Step down	Any other transaction	Brand Fees	0.25	Approved	0.02	0.00	0.00	
Health Care	Healthcare	subsidiary								
Limited	Services	1 ' 1								
	Mozambique									
	Limitada									
11 Dr. Agarwal's	Orbit Health	Step down	Any other transaction	Brand Fees	1	Not Applicable	0.01	0.00	0.00	
1 -		1 '	Any other transaction	Brand rees		Not Applicable	0.01	0.00	0.00	
Health Care	Care Services	subsidiary								
Limited	Limited,									
	Rwanda				1					
12 Dr. Agarwal's	Orbit	Step down	Any other transaction	Brand Fees	0.25	Approved	0.02	0.00	0.00	
Health Care	Healthcare	subsidiary								
Limited	Services									
	(Tanzania)									
	Limited									
13 Dr. Agarwal's	Orbit Health	Step down	Any other transaction	Brand Fees		Not Applicable	0.01	0.00	0.00	
Health Care	Care Services	subsidiary	,							
Limited	(Uganda)	Substatuty								
Lillinged	Limited									
44 Dr. A		Chair danna	A	Brand Fees	0.25	A	0.04	0.00	0.00	
14 Dr. Agarwal's	Orbit Health	Step down	Any other transaction	Brand Fees	0.25	Approved	0.04	0.00	0.00	
Health Care	Care Services	subsidiary								
Limited	(Zambia)									
	Limited									
15 Dr. Agarwal's	Orbit Health	Wholly owned	Sale of goods or services			Not Applicable	0.33	0.15	0.26	Closing balar
Health Care	Care Services	subsidiary								has been
Limited	(Mauritius)									accounted
	Ltd.									considering t
										exchange rate
										fluctuations.
16 Dr. Agarwal's	Orbit	Step down	Sale of goods or services			Not Applicable	0.36	0.81	0.46	Closing balar
Health Care	Healthcare	subsidiary	54.6 6. 80043 6. 56. 1.663			Troch (pp.) cable	0.50	0.02	00	has been
Limited	Services	Substatuty								accounted
Lillinged	l l									1
	(Ghana)									considering
	Limited									exchange rat
										fluctuations.
17 Dr. Agarwal's	Orbit Health	Step down	Sale of goods or services			Not Applicable	1.82	0.50	2.36	Closing balar
Health Care	Care Services	subsidiary								has been
Limited	(Kenya)									accounted
	Limited							1	1	considering
										exchange rat
										fluctuations.
18 Dr. Agarwal's	Orbit	Step down	Sale of goods or services		0.97	Approved	0.43	0.63	0.66	Closing balar
Health Care	Healthcare	subsidiary			1					has been
Limited	Services	,						1	1	accounted
Limited	Madagascar							1	1	considering
	SARL							1	1	
	SAKL									exchange rat
10 5 1 "	0.1.11	ta				 			0	fluctuations.
19 Dr. Agarwal's	Orbit	Step down	Sale of goods or services		0.80	Approved	0.72	0.11	0.63	Closing bala
Health Care	Healthcare	subsidiary						1	1	has been
Limited	Services							1	1	accounted
	Mozambique							1	1	considering
	Limitada									exchange ra
i	1	1				1		1	ı	fluctuations



20 Dr. Agarwal's	Orbit	Step down	Sale of goods or services		1.90	Approved	0.46	3.84	4.06	Closing balar
Health Care	Healthcare	subsidiary								has been
Limited	Services									accounted
	(Tanzania)									considering
	Limited									exchange ra
										fluctuations.
21 Dr. Agarwal's	Orbit Health	Step down	Sale of goods or services			Not Applicable	0.16	0.71	0.70	Closing balar
Health Care	Care Services	subsidiary								has been
Limited	(Uganda)									accounted
	Limited									considering
										exchange rat
										fluctuations.
22 Dr. Agarwal's	Orbit Health	Step down	Sale of goods or services		2.96	Approved	0.63	5.83	6.47	Closing balar
Health Care	Care Services	subsidiary								has been
Limited	(Zambia)									accounted
	Limited									considering
										exchange rat
						1				fluctuations.
23 Dr. Agarwal's	Elisar Life	Subsidiary	Interest received		3.16	Approved	1.58	0.00	0.00	
Health Care	Sciences									
Limited	Private Limited									
24 Dr. Agarwal's	IdeaRx	Associate	Purchase of goods or services		3.95	Approved	3.90	0.00	0.00	
Health Care	Services	/ issociate	Tallonase of goods of services		0.55	, apploted	5.50	0.00	0.00	
Limited	Private Limited									
Limited	Trivate Ellintea									
25 Dr. Agarwal's	Dr. Agarwal's	Subsidiary	Any other transaction	Reimbursement	1.50	Approved	0.43	0.00	0.00	
Health Care	Eye Hospital			of Software						
Limited	Limited			Maintenance						
				Expenses						
26 Dr. Agarwal's	Dr. Agarwal's	Subsidiary	Any other transaction	Reimbursement	1.60	Approved	0.71	0.00	0.00	
Health Care	Eye Hospital			of Consultancy						
Limited	Limited			Charges						
27 Dr. Agarwal's	Dr. Agarwal's	Subsidiary	Any other transaction	Reimbursement	4.50	Approved	2.69	0.00	0.00	
Health Care	Eye Hospital	Subsidiary	Any other transaction	of Salaries	4.50	Approved	2.09	0.00	0.00	
Limited	Limited			or salaries						
Limited	Limited									
28 Dr. Agarwal's	Orbit Health	Wholly owned	Any other transaction	Recovery of		Not Applicable	0.05	0.00	0.00	
Health Care	Care Services	subsidiary	•	expenses of						
Limited	(Mauritius)	'		Software						
	Ltd.			maintenance						
29 Dr. Agarwal's	Dr. Agarwal's	Subsidiary	Any other transaction	Recovery of	0.25	Approved	0.12	0.00	0.00	
Health Care	Eye Hospital	'	•	expenses of]				
Limited	Limited			Repairs and						
				Maintenance						
30 Dr. Agarwal's	Dr. Agarwal's	Subsidiary	Any other transaction	Recover of	4.05	Approved	2.47	0.00	0.00	
Health Care	Eye Hospital			expenses -						
Limited	Limited			Directors fees						
24 D	Dr. A"	Code at diam.	A Ab Au	B	2.22		4.60	0.00	0.00	
31 Dr. Agarwal's	Dr. Agarwal's	Subsidiary	Any other transaction	Recovery of ESOP	3.22	Approved	1.60	0.00	0.00	
		1		expenses		1		1		1
Health Care Limited	Eye Hospital Limited									



32 Dr. Agarwal's Health Care Limited	Elisar Life Sciences Private Limited	Subsidiary	Any other transaction	Recovery of ESOP expenses	0.13	Approved	0.04	0.00	0.00	
33 Dr. Agarwal's Health Care Limited	Aditya Jyot Eye Hospital Private Limited	Subsidiary	Any other transaction	Recovery of ESOP expenses	0.30	Approved	0.07	0.00	0.00	
34 Dr. Agarwal's Health Care Limited	Dr. Agarwal's Eye Hospital Limited	Subsidiary	Sale of goods or services		0.50	Approved	0.46	0.00	0.00	
35 Dr. Agarwal's Health Care Limited	Dr. Thind Eye Care Private Limited	Subsidiary	Any other transaction	Recovery of Salary cost	0.75	Approved	0.40	0.00	0.00	
36 Dr. Agarwal's Health Care Limited	Dr. Thind Eye Care Private Limited	Subsidiary	Any other transaction	Recovery of Software maintenance expenses	0.10	Approved	0.04	0.00	0.00	
37 Dr. Agarwal's Health Care Limited	Dr. Thind Eye Care Private Limited	Subsidiary	Any other transaction	Recovery of travelling expenses	0.30	Approved	0.20	0.00	0.00	
38 Dr. Agarwal's Health Care Limited	Dr. Agarwal's Eye Hospital Limited	Subsidiary	Purchase of fixed assets		0.50	Approved	0.37	0.00	0.00	
39 Dr. Agarwal's Health Care Limited	Elisar Life Sciences Private Limited	Subsidiary	Purchase of fixed assets		0.35	Approved	0.31	0.00	0.00	
40 Dr. Agarwal's Health Care Limited	Aditya Jyot Eye Hospital Private Limited	Subsidiary	Any other transaction	Collections receivable to the company on behalf of Related Party (net of settlement)	0.48	Approved	0.14	0.00	0.00	
41 Dr. Agarwal's Health Care Limited	Dr. Agarwal's Eye Hospital Limited	Subsidiary	Any other transaction	Collections receivable to the company on behalf of Related Party (net of settlement)	4.62	Approved	2.82	0.00	0.00	
42 Dr. Agarwal's Health Care Limited	Aditya Jyot Eye Hospital Private Limited	Subsidiary	Any other transaction	Other Financial Asset	0.10	Not Applicable	0.00	0.28	0.23	
43 Dr. Agarwal's Health Care Limited	Elisar Life Sciences Private Limited	Subsidiary	Any other transaction	Other Financial Asset	2.00	Not Applicable	0.00	0.35	0.40	



44 Dr. Agarwal's Health Care Limited	Dr. Agarwal's Eye Hospital Limited	Subsidiary	Any other transaction	Other Financial Asset	0.94	Not Applicable	0.00	3.38	7.03	
45 Dr. Agarwal's Health Care Limited	Dr. Thind Eye Care Private Limited	Subsidiary	Any other transaction	Other Financial Asset	0.75	Not Applicable	0.00	0.89	0.77	
46 Dr. Agarwal's Health Care Limited	Elisar Life Sciences Private Limited	Subsidiary	Any other transaction	Interest Accrued but not Due on Loans	3.16	Approved	0.00	11.17	12.60	
47 Dr. Agarwal's Health Care Limited	Idea Rx Services Private Limited	Associate	Any other transaction	Trade Payable	3.95	Approved	0.00	1.45	2.09	
48 Dr. Agarwal's Health Care Limited	Elisar Life Sciences Private Limited	Subsidiary	Any other transaction	Trade Payable	0.35	Approved	0.00	0.00	0.34	
49 Dr. Agarwal's Health Care Limited	Dr. Adil Agarwal	Promoter	Remuneration		4.00	Approved	3.10	0.00	0.00	
50 Dr. Agarwal's Health Care Limited	Dr. Anosh Agarwal	Promoter	Remuneration		4.00	Approved	3.22	0.00	0.00	
51 Dr. Agarwal's Health Care Limited	Dr. Ashar Agarwal	Promoter	Remuneration		2.00	Approved	1.57	0.00	0.00	
52 Dr. Agarwal's Health Care Limited	Dr. Ashvin Agarwal	Promoter	Remuneration		1.00	Approved	0.78	0.00	0.00	
53 Dr. Agarwal's Ey Hospital Limited		Enterprise over which the Key Management Personnel (of the Company and the Holding Company) is in a position to exercise control/joint control	Purchase of goods or services			Not Applicable	3.19	0.00	0.00	



E4 r											
	Dr. Agarwal's Eye		Enterprise over	Any other transaction	Rental Deposit		Not Applicable	0.00	4.58	4.58	
-	Hospital Limited	Eye Institute	which the Key								
			Management								
			Personnel (of								
			the Company								
			and the Holding								
			Company) is in a								
			position to								
			exercise								
			control/joint								
			control								
55 [Dr. Agarwal's Eye	Dr Aganwal's	Enterprise over	Any other transaction	Trade Payable		Not Applicable	0.00	0.55	0.55	
	Hospital Limited		which the Key	They other durisdection	Trade rayable		140c Applicable	0.00	0.55	0.55	
l'	ноѕрітаї сітітей	Eye mstitute									
			Management								
			Personnel (of								
			the Company								
			and the Holding		1				1		
			Company) is in a		1				1		
			position to		1				1		
					1				1		
			exercise		1				1		
			control/joint		1				1		
			control								
56	Dr. Agarwal's Eye	IdeaRx	Associate	Purchase of fixed assets			Not Applicable	1.43	0.45	0.36	
	Hospital Limited										
ľ		Private Limited									
		riivate Liiiiteu									
57	Dr. Agarwal's Eye	Amar Agarwal	Director	Remuneration			Not Applicable	1.81	0.00	0.00	
H	Hospital Limited										
			n: .					0.50	0.00	0.00	
	Dr. Agarwal's Eye	Athiya Agarwal	Director	Remuneration			Not Applicable	0.58	0.00	1 0.00 1	
H									l .	0.00	
	Hospital Limited									0.00	
	Hospital Limited									0.00	
	Hospital Limited									0.00	
	Hospital Limited									0.00	
F0.		Amor Agorus	Drawater		Doinelleuronnout		Not Applicable	0.52	0.00		
	Dr. Agarwal's Eye	Amar Agarwal	Promoter	Any other transaction	Reimbursement		Not Applicable	0.53	0.00	0.00	
		Amar Agarwal	Promoter		Reimbursement of Expenses		Not Applicable	0.53	0.00		
	Dr. Agarwal's Eye	Amar Agarwal	Promoter				Not Applicable	0.53	0.00		
	Dr. Agarwal's Eye	Amar Agarwal	Promoter				Not Applicable	0.53	0.00		
	Dr. Agarwal's Eye	Amar Agarwal	Promoter				Not Applicable	0.53	0.00		
ŀ	Dr. Agarwal's Eye Hospital Limited	-		Any other transaction	of Expenses					0.00	
F 60 1	Dr. Agarwal's Eye Hospital Limited Dr. Agarwal's Eye	Dr. Ashvin	Promoter Promoter		of Expenses Reimbursement		Not Applicable Not Applicable	0.53	0.00		
F 60 1	Dr. Agarwal's Eye Hospital Limited	Dr. Ashvin		Any other transaction	of Expenses					0.00	
F 60 1	Dr. Agarwal's Eye Hospital Limited Dr. Agarwal's Eye	Dr. Ashvin		Any other transaction	of Expenses Reimbursement					0.00	
F 60 1	Dr. Agarwal's Eye Hospital Limited Dr. Agarwal's Eye	Dr. Ashvin		Any other transaction	of Expenses Reimbursement					0.00	
F 60 [Dr. Agarwal's Eye Hospital Limited Dr. Agarwal's Eye	Dr. Ashvin		Any other transaction	of Expenses Reimbursement					0.00	
60 E	Dr. Agarwal's Eye Hospital Limited Dr. Agarwal's Eye Hospital Limited	Dr. Ashvin		Any other transaction Any other transaction	of Expenses Reimbursement		Not Applicable			0.00	
60 [Dr. Agarwal's Eye Hospital Limited Dr. Agarwal's Eye Hospital Limited Aditya Jyot Eye	Dr. Ashvin Agarwal IdeaRx	Promoter	Any other transaction	of Expenses Reimbursement			0.29	0.00	0.00	
60 [Dr. Agarwal's Eye Hospital Limited Dr. Agarwal's Eye Hospital Limited Aditya Jyot Eye Hospital Private	Dr. Ashvin Agarwal IdeaRx Services	Promoter	Any other transaction Any other transaction	of Expenses Reimbursement		Not Applicable	0.29	0.00	0.00	
60 [Dr. Agarwal's Eye Hospital Limited Dr. Agarwal's Eye Hospital Limited Aditya Jyot Eye Hospital Private	Dr. Ashvin Agarwal IdeaRx	Promoter	Any other transaction Any other transaction	of Expenses Reimbursement		Not Applicable	0.29	0.00	0.00	
60 [Dr. Agarwal's Eye Hospital Limited Dr. Agarwal's Eye Hospital Limited Aditya Jyot Eye Hospital Private	Dr. Ashvin Agarwal IdeaRx Services	Promoter	Any other transaction Any other transaction	of Expenses Reimbursement		Not Applicable	0.29	0.00	0.00	
60 [H	Dr. Agarwal's Eye Hospital Limited Dr. Agarwal's Eye Hospital Limited Aditya Jyot Eye Hospital Private Limited	Dr. Ashvin Agarwal IdeaRx Services Private Limited	Promoter Associate	Any other transaction Any other transaction Purchase of goods or services	of Expenses Reimbursement of Expenses		Not Applicable Not Applicable	0.29	0.00	0.00	
60 [H	Dr. Agarwal's Eye Hospital Limited Dr. Agarwal's Eye Hospital Limited Aditya Jyot Eye Hospital Private Limited	Dr. Ashvin Agarwal IdeaRx Services	Promoter	Any other transaction Any other transaction	of Expenses Reimbursement		Not Applicable	0.29	0.00	0.00	
60 [H	Dr. Agarwal's Eye Hospital Limited Dr. Agarwal's Eye Hospital Limited Aditya Jyot Eye Hospital Private Limited	Dr. Ashvin Agarwal IdeaRx Services Private Limited	Promoter Associate	Any other transaction Any other transaction Purchase of goods or services	of Expenses Reimbursement of Expenses		Not Applicable Not Applicable	0.29	0.00	0.00	
60 I H	Dr. Agarwal's Eye Hospital Limited Dr. Agarwal's Eye Hospital Limited Aditya Jyot Eye Hospital Private Limited	Dr. Ashvin Agarwal IdeaRx Services Private Limited Dr. Jaswant	Promoter Associate Promoter and	Any other transaction Any other transaction Purchase of goods or services	of Expenses Reimbursement of Expenses		Not Applicable Not Applicable	0.29	0.00	0.00	



63 Dr. Thind Eye	Harjinder Kaur	Relative of	Any other transaction	Rent expenses	0.10	Approved	0.08	0.00	0.00	
Care Private	l larjinaer kaar	Director of	7 ary other transaction	nent expenses	0.10	Approved	0.00	0.00	0.00	
Limited		Subsidiary								
Lillited		Substatal y								
64 Dr. Thind Eye	Dr. Jaswant	Promoter and	Any other transaction	Other receivable		Nil	0.00	0.34	0.97	
	Singh Thind	Director of	···· , ·····							
Limited	Jingii iiiiiu	Subsidiary								
Lillinea		Substataly								
65 Dr. Thind Eye	Dr. Jaswant	Promoter and	Any other transaction	Rental Deposit		Nil	0.00	0.62	0.62	
	Singh Thind	Director of	rany outer danisaction	nentai Beposit			0.00	0.02	0.02	
Limited	Jingii iiiiiu	Subsidiary								
Lilliteu		Substataly								
66 Dr. Thind Eye	Harjinder Kaur	Relative of	Any other transaction	Rental Deposit		Nil	0.00	0.07	0.07	
Care Private	', '	Director of	,							
Limited		Subsidiary								
Lillited		Substatal y								
67 Dr. Thind Eye	Dr. Jaswant	Promoter and	Remuneration		1.50	Approved	1.20	0.00	0.00	
	Singh Thind	Director of				',' ' ' '	-			
Limited		Subsidiary								
68 Orbit Health Care	Orbit	Subsidiary	Interest received			Not Applicable	0.30	0.00	0.00	
Services	Healthcare	·				" "				
I	Services									
,	(Kenya)									
	Limited									
69 Orbit Health Care		Subsidiary	Interest received			Not Applicable	0.42	0.00	0.00	
Services	Care Services	Substataly	interest received			Not Applicable	0.42	0.00	0.00	
	(Tanzania)									
1.	Limited									
	Lillitea									
70 Orbit Health Care	Orhit	Subsidiary	Any other transaction	Loan Repayment		Not Applicable	0.42	0.00	0.00	
Services	Healthcare	Substataly	Any other transaction	Loan Repayment		Not Applicable	0.42	0.00	0.00	
I	Services									
	Limited, Rwanda									
71 Orbit Health Care		Cubcidian	Any other transaction	Loan Receivable		Not Applicable	1.01	17.18	18.97	
Services	Healthcare	Subsidiary	Any other transaction	Loan Receivable		INOT Applicable	1.01	17.16	10.57	
I										
(Mauritius) Ltd.	Services									
	(Kenya)									
72 Orbit Hoolth Core	Limited	Cubridian	Any other transaction	Loan Bossicable		Not Applicable	0.00	12.70	13.92	
72 Orbit Health Care		Subsidiary	Any other transaction	Loan Receivable		Not Applicable	0.00	12.78	13.92	
Services	Healthcare									
(Mauritius) Ltd.	Services									
	Limited,									
	Rwanda					1				
73 Orbit Health Care		Subsidiary	Any other transaction	Loan Receivable	0.00	Nil	0.00	17.08	17.80	
Services	Care Services									
1.	(Tanzania)									
	Limited									
	0.1.2.1.12						0.00	0.76	0.07	
		Subsidiary	Any other transaction	Loan Receivable		Not Applicable	0.00	9.76	9.97	
74 Orbit Health Care		1 1		1		1		1		
Services	Care Services									
Services	Care Services (Uganda) Limited									



75	Orbit Health Care	Orbit	Subsidiary	Any other transaction	Loan Receivable	3.50	Approved	1.69	14.50	16.24	
	Services	Healthcare									
	(Mauritius) Ltd.	Services									
		(Zambia)									
		Limited									
76	Orbit Health Care	Orbit	Subsidiary	Any other transaction	Loan provided		Not Applicable	1.29	0.00	1.29	
	Services (Ghana)	Healthcare									
	Ltd.	Services									
		(Kenya)									
		Limited									
Total valu	ue of transaction	during the rep	porting period					47.83			
										·	
Notes:											

- 1. The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments,
- to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.
- 2. Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
- 3. Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.
- 4. For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31.
- Companies with financial years ending in other months, the six months period shall apply accordingly.
- 5. Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type.

However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.

6. In case of a multi-year related party transaction:

- a. The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee".
- b. The value of the related party transaction ratified by the audit committee shall be disclosed in the column "Value of the related party transaction ratified by the audit committee".
- c. The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".
- 7. "Cost" refers to the cost of borrowed funds for the listed entity.
- 8. Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable /offered to all shareholders/ public shall also be reported.