

Disclosure of Related Party Transactions for the half year ended 31.03.2025

DR. AGARWAL'S HEALTH CARE LIMITED											
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 transaction during the reporting period	In case monies are due to either party as a result of the transaction		Notes
		Name	Relationship of the counterparty with the listed entity or its subsidiary						Opening balance	Closing balance	
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	Subsidiary	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	Subsidiary	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	
8	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 Health Care Limited	Orbit Healthcare Services Mozambique Limitada	Step down subsidiary	Any other transaction	Brand Fees	0.25	Approved	0.02	0.00	0.00	
11	Dr. Agarwal's Health Care Limited	Orbit Health Care Services Limited, Rwanda	Step down subsidiary	Any other transaction	Brand Fees		Not Applicable	0.01	0.00	0.00	
12	Dr. Agarwal's Health Care Limited	Orbit Healthcare Services (Tanzania) Limited	Step down subsidiary	Any other transaction	Brand Fees	0.25	Approved	0.02	0.00	0.00	
13	Dr. Agarwal's Health Care Limited	Orbit Health Care Services (Uganda) Limited	Step down subsidiary	Any other transaction	Brand Fees		Not Applicable	0.01	0.00	0.00	
14	Dr. Agarwal's Health Care Limited	Orbit Health Care Services (Zambia) Limited	Step down subsidiary	Any other transaction	Brand Fees	0.25	Approved	0.04	0.00	0.00	
15	Dr. Agarwal's Health Care Limited	Orbit Health Care Services (Mauritius) Ltd.	Wholly owned subsidiary	Sale of goods or services			Not Applicable	0.33	0.15	0.26	Closing balance has been accounted considering the exchange rate fluctuations.
16	Dr. Agarwal's Health Care Limited	Orbit Healthcare Services (Ghana) Limited	Step down subsidiary	Sale of goods or services			Not Applicable	0.36	0.81	0.46	Closing balance has been accounted considering the exchange rate fluctuations.
17	Dr. Agarwal's Health Care Limited	Orbit Health Care Services (Kenya) Limited	Step down subsidiary	Sale of goods or services			Not Applicable	1.82	0.50	2.36	Closing balance has been accounted considering the exchange rate fluctuations.
18	Dr. Agarwal's Health Care Limited	Orbit Healthcare Services Madagascar SARL	Step down subsidiary	Sale of goods or services		0.97	Approved	0.43	0.63	0.66	Closing balance has been accounted considering the exchange rate fluctuations.
19	Dr. Agarwal's Health Care Limited	Orbit Healthcare Services Mozambique Limitada	Step down subsidiary	Sale of goods or services		0.80	Approved	0.72	0.11	0.63	Closing balance has been accounted considering the exchange rate fluctuations.

20	Dr. Agarwal's Health Care Limited	Orbit Healthcare Services (Tanzania) Limited	Step down subsidiary	Sale of goods or services		1.90	Approved	0.46	3.84	4.06	Closing balance has been accounted considering the exchange rate fluctuations.
21	Dr. Agarwal's Health Care Limited	Orbit Health Care Services (Uganda) Limited	Step down subsidiary	Sale of goods or services			Not Applicable	0.16	0.71	0.70	Closing balance has been accounted considering the exchange rate fluctuations.
22	Dr. Agarwal's Health Care Limited	Orbit Health Care Services (Zambia) Limited	Step down subsidiary	Sale of goods or services		2.96	Approved	0.63	5.83	6.47	Closing balance has been accounted considering the exchange rate fluctuations.
23	Dr. Agarwal's Health Care Limited	Elisar Life Sciences Private Limited	Subsidiary	Interest received		3.16	Approved	1.58	0.00	0.00	
24	Dr. Agarwal's Health Care Limited	IdeaRx Services Private Limited	Associate	Purchase of goods or services		3.95	Approved	3.90	0.00	0.00	
25	Dr. Agarwal's Health Care Limited	Dr. Agarwal's Eye Hospital Limited	Subsidiary	Any other transaction	Reimbursement of Software Maintenance Expenses	1.50	Approved	0.43	0.00	0.00	
26	Dr. Agarwal's Health Care Limited	Dr. Agarwal's Eye Hospital Limited	Subsidiary	Any other transaction	Reimbursement of Consultancy Charges	1.60	Approved	0.71	0.00	0.00	
27	Dr. Agarwal's Health Care Limited	Dr. Agarwal's Eye Hospital Limited	Subsidiary	Any other transaction	Reimbursement of Salaries	4.50	Approved	2.69	0.00	0.00	
28	Dr. Agarwal's Health Care Limited	Orbit Health Care Services (Mauritius) Ltd.	Wholly owned subsidiary	Any other transaction	Recovery of expenses of Software maintenance		Not Applicable	0.05	0.00	0.00	
29	Dr. Agarwal's Health Care Limited	Dr. Agarwal's Eye Hospital Limited	Subsidiary	Any other transaction	Recovery of expenses of Repairs and Maintenance	0.25	Approved	0.12	0.00	0.00	
30	Dr. Agarwal's Health Care Limited	Dr. Agarwal's Eye Hospital Limited	Subsidiary	Any other transaction	Recover of expenses - Directors fees	4.05	Approved	2.47	0.00	0.00	
31	Dr. Agarwal's Health Care Limited	Dr. Agarwal's Eye Hospital Limited	Subsidiary	Any other transaction	Recovery of ESOP expenses	3.22	Approved	1.60	0.00	0.00	

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. Third 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 Eye Hospital Limited	Dr. Agarwal's Eye Institute	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	

54	Dr. Agarwal's Eye Hospital Limited	Dr. Agarwal's Eye Institute	Enterprise over which the Key Management Personnel (of the Company and the Holding Company) is in a position to exercise control/joint control	Any other transaction	Rental Deposit		Not Applicable	0.00	4.58	4.58	
55	Dr. Agarwal's Eye Hospital Limited	Dr. Agarwal's Eye Institute	Enterprise over which the Key Management Personnel (of the Company and the Holding Company) is in a position to exercise control/joint control	Any other transaction	Trade Payable		Not Applicable	0.00	0.55	0.55	
56	Dr. Agarwal's Eye Hospital Limited	IdeaRx Services Private Limited	Associate	Purchase of fixed assets			Not Applicable	1.43	0.45	0.36	
57	Dr. Agarwal's Eye Hospital Limited	Amar Agarwal	Director	Remuneration			Not Applicable	1.81	0.00	0.00	
58	Dr. Agarwal's Eye Hospital Limited	Athiya Agarwal	Director	Remuneration			Not Applicable	0.58	0.00	0.00	
59	Dr. Agarwal's Eye Hospital Limited	Amar Agarwal	Promoter	Any other transaction	Reimbursement of Expenses		Not Applicable	0.53	0.00	0.00	
60	Dr. Agarwal's Eye Hospital Limited	Dr. Ashvin Agarwal	Promoter	Any other transaction	Reimbursement of Expenses		Not Applicable	0.29	0.00	0.00	
61	Aditya Jyot Eye Hospital Private Limited	IdeaRx Services Private Limited	Associate	Purchase of goods or services			Not Applicable	0.02	0.00	0.00	
62	Dr. Thind Eye Care Private Limited	Dr. Jaswant Singh Thind	Promoter and Director of Subsidiary	Any other transaction	Rent expenses	0.75	Approved	0.74	0.00	0.00	

63	Dr. Thind Eye Care Private Limited	Harjinder Kaur	Relative of Director of Subsidiary	Any other transaction	Rent expenses	0.10	Approved	0.08	0.00	0.00	
64	Dr. Thind Eye Care Private Limited	Dr. Jaswant Singh Thind	Promoter and Director of Subsidiary	Any other transaction	Other receivable		Nil	0.00	0.34	0.97	
65	Dr. Thind Eye Care Private Limited	Dr. Jaswant Singh Thind	Promoter and Director of Subsidiary	Any other transaction	Rental Deposit		Nil	0.00	0.62	0.62	
66	Dr. Thind Eye Care Private Limited	Harjinder Kaur	Relative of Director of Subsidiary	Any other transaction	Rental Deposit		Nil	0.00	0.07	0.07	
67	Dr. Thind Eye Care Private Limited	Dr. Jaswant Singh Thind	Promoter and Director of Subsidiary	Remuneration		1.50	Approved	1.20	0.00	0.00	
68	Orbit Health Care Services (Mauritius) Ltd.	Orbit Healthcare Services (Kenya) Limited	Subsidiary	Interest received			Not Applicable	0.30	0.00	0.00	
69	Orbit Health Care Services (Mauritius) Ltd.	Orbit Health Care Services (Tanzania) Limited	Subsidiary	Interest received			Not Applicable	0.42	0.00	0.00	
70	Orbit Health Care Services (Mauritius) Ltd.	Orbit Healthcare Services Limited, Rwanda	Subsidiary	Any other transaction	Loan Repayment		Not Applicable	0.42	0.00	0.00	
71	Orbit Health Care Services (Mauritius) Ltd.	Orbit Healthcare Services (Kenya) Limited	Subsidiary	Any other transaction	Loan Receivable		Not Applicable	1.01	17.18	18.97	
72	Orbit Health Care Services (Mauritius) Ltd.	Orbit Healthcare Services Limited, Rwanda	Subsidiary	Any other transaction	Loan Receivable		Not Applicable	0.00	12.78	13.92	
73	Orbit Health Care Services (Mauritius) Ltd.	Orbit Health Care Services (Tanzania) Limited	Subsidiary	Any other transaction	Loan Receivable	0.00	Nil	0.00	17.08	17.80	
74	Orbit Health Care Services (Mauritius) Ltd.	Orbit Health Care Services (Uganda) Limited	Subsidiary	Any other transaction	Loan Receivable		Not Applicable	0.00	9.76	9.97	

75	Orbit Health Care Services (Mauritius) Ltd.	Orbit Healthcare Services (Zambia) Limited	Subsidiary	Any other transaction	Loan Receivable	3.50	Approved	1.69	14.50	16.24	
76	Orbit Health Care Services (Ghana) Ltd.	Orbit Healthcare Services (Kenya) Limited	Subsidiary	Any other transaction	Loan provided		Not Applicable	1.29	0.00	1.29	
Total value of transaction during the reporting 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.