Ref: **AHCL/2026-27/C031** August 04, 2026

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Scrip Code – **544350**

National Stock Exchange of India Limited
Exchange Plaza, Plot No C/1, G Block,
Bandra-Kurla Complex, Bandra (E),
Mumbai – 400 051

Symbol : **AGARWALEYE**

Dear Sir / Madam,

Sub: Outcome of the Board Meeting held on August 04, 2026

Ref: Regulation 30 read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Pursuant to the captioned subject, reference and in continuation of our letter dated July 28, 2026, we wish to inform that, the Board of Directors of the Company at its meeting held today, i.e., Tuesday, August 04, 2026, has, *inter alia*, considered and approved the following:

A. Unaudited Financial Results (Standalone & Consolidated) of the Company for the quarter ended June 30, 2026

Pursuant to Regulation 33 of the SEBI Listing Regulations, the Unaudited Financial Results (Standalone & Consolidated) of the Company for the quarter ended June 30, 2026, along with the Limited Review Report issued by M/s. S.R. Batliboi & Associates LLP, Chartered Accountants, the Statutory Auditors of the Company and the Press Release are enclosed herewith.

Further, the aforesaid Financial Results shall be published in the newspapers in compliance with Regulation 47 of the SEBI Listing Regulations and be made available on the website of the Company at www.dragarwals.co.in

B. Appointment of M/s. S.R. Batliboi & Associates LLP, Chartered Accountants, as the Statutory Auditors, to hold office as such, until the conclusion of the 20th Annual General Meeting (AGM) of the Company

This is with reference to our earlier letters dated November 12, 2025, & December 19, 2025, intimating the appointment of M/s. S.R. Batliboi & Associates LLP, Chartered Accountants, (Firm Registration No: 101049W/E300004) as the Statutory Auditors of the Company to hold office as such until the conclusion of the ensuing 16th AGM of the company, for the purpose of filling the casual vacancy arising from the resignation of M/s. Deloitte Haskins & Sells, Chartered Accountants, the erstwhile Statutory Auditors of the Company, during the financial year 2025-26.

Based on the recommendations of the Audit Committee, it was proposed to appoint M/s. S.R. Batliboi & Associates LLP, Chartered Accountants, as the Statutory Auditors of the Company, to hold office as such w.e.f. the conclusion of the ensuing 16th AGM until the conclusion of the 20th AGM of the Company, subject to the approval of the Members of the Company.

C. Appointment of M/s. KPMG Assurance and Consulting Services LLP, as the Internal Auditors of the Company for the financial year 2026-27

In accordance with the provisions of Section 138 of the Companies Act, 2013, read with the rules made thereunder and as recommended by the Audit Committee, M/s. KPMG Assurance and Consulting Services LLP, were appointed as the Internal Auditors to conduct the internal audit functions and activities of the Company for the financial year 2026-27.

D. Re-appointment of M/s. B Y & Associates, Practicing Cost Accountants, as the Cost Auditors of the Company for the financial year 2026-27

In accordance with the provisions of Section 148 of the Companies Act, 2013, read with the Companies (Cost Records and Audit) Rules, 2014, and as recommended by the Audit Committee, M/s. B Y & Associates, Practicing Cost Accountants, (Firm Registration No. 003498) were re-appointed as the Cost Auditors to conduct the audit of the Cost Records of the Company for the financial year 2026-27.

E. Incorporation of a Wholly Owned Subsidiary in Nigeria

Orbit Healthcare Services (Mauritius) Limited, a direct wholly owned subsidiary of the Company, has proposed to incorporate a wholly owned subsidiary in Nigeria. Post which, the newly incorporated Nigerian entity shall become a step-down / indirect wholly owned subsidiary of the Company.

The proposed incorporation shall be subject to the receipt of all necessary regulatory, statutory, and governmental approvals and permissions as may be required under the applicable laws of Nigeria and Mauritius.

The details as required under Regulation 30 read with Schedule III of the SEBI Listing Regulations and the SEBI master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, regarding the aforesaid appointment, re-appointment of Auditors and Incorporation of Wholly Owned Subsidiary, are enclosed herewith as **Annexure I, II, III and IV respectively.**

The meeting commenced at 11:50 A.M. IST and concluded at 01:45 P.M. IST

We request you to kindly take the above on record.

For **Dr. Agarwal's Health Care Limited**

Thanikainathan A
Digitally signed by Thanikainathan A
Date: 2026.08.04 13:55:22 +05'30'

Thanikainathan Arumugam
Company Secretary and Compliance Officer

Encl.: as above.

Press Release
August 04, 2026

DR. AGARWAL'S HEALTH CARE LIMITED

Q1 FY2027 Revenue from Operation grows by 26.0% YoY to ₹614 Crores

Q1 FY2027 Total Income grows by 23.9% YoY to ₹620 Crores

Q1 FY2027 IND-AS EBITDA grows by 25.2% YoY to ₹177 Crores

Q1 FY2027 PAT grows by 44.6% YoY to ₹55 Crores

Chennai, August 04, 2026: Dr. Agarwal's Health Care Limited (NSE: AGARWALEYE, BSE: 544350), India's largest eye care service chain(1) operating a network of 304 Facilities across 10 countries, today announced its unaudited consolidated financial results for the quarter ended June 30, 2026

Highlights of the Quarter Ended June 30, 2026 (Q1 FY2027)

- As of June 30, 2026, our network stands at 304 facilities, with 18 new facilities added during the quarter comprising of 1 Tertiary, 15 Secondary and 2 Primary facilities
    - Commissioned 16 new surgical facilities – the highest ever in a single quarter
- Performed 91,082 surgeries in Q1 FY2027, growth of 15.5% YoY
- Total Income of INR 620 Crores; growth of 23.9% YoY
- Revenue from Operations of ₹614 Cr; growth of 26.0% YoY
    - Revenue from Operations – India of ₹552 Cr, growth of 25.3% YoY
    - Revenue from Mature Facilities of ₹485 Cr, growth of 37.1% YoY
    - Sale of Services(2) contributed 77.7% and Sale of Products(2) contributed 22.3% to revenue from operations
- EBITDA of ₹177 Cr, growth of 25.2% YoY with EBITDA margins of 28.5%
- Profit after Tax of ₹55 Cr, growth of 44.6% YoY with profit after tax margins of 8.9%

Commenting on the stellar performance for Q1 FY2027, Dr. Adil Agarwal, CEO, Dr. Agarwal's Health Care Limited, said:

"This has been an exceptional quarter for us on multiple fronts. We delivered our highest ever sequential quarter-on-quarter revenue growth, underscoring the strong momentum across our business. We also set a new record with the launch of 16 greenfield surgical facilities in a single quarter — the highest ever in our history. Revenue from operations for the quarter stood at ₹614 crore, a growth of 26.0% over the same period last year, driven by healthy growth across all of our regions. Our EBITDA rose by 25.2% to ₹177 crore, underscoring our focus on operational efficiency and cost discipline despite rising greenfield losses driven by 23 surgical facilities launched in the last six months. Profit after tax rose to ₹55 crore, up 44.6% year-on-year.

Operationally, our network grew to 304 eye care facilities as of June 30, 2026, with 18 new additions during the quarter. We served over 8.8 lakh+ patients and performed c.91,000+ surgeries, supported by our team of 1,050+ doctors. Q1 FY27 witnessed a record addition of 16 surgical facilities, delivering nearly half of FY26's total surgical facility additions in a single quarter. Our greenfield execution engine is firing, and with a strong pipeline already in place, we remain confident of delivering on the full-year plan."

(1) By revenue from operations for Q1 FY27
(2) Services include Surgeries, Consultation, Treatments and Investigations; Products include Opticals, Contact Lens and Accessories, and Pharmaceutical Products; Excludes other operating revenue

Consolidated Performance Highlights:

	Quarter Ended		
(In INR Crores)	Q1'FY27	Q1'FY26	YoY Growth (%)
Revenue From Operations	614	487	*26.0%*
Total Income	620	501	*23.9%*
EBITDA	177	141	*25.2%*
EBITDA Margin (%)	*28.5%*	*28.2%*	
Profit After Tax	55	38	*44.6%*
PAT Margin (%)	*8.9%*	*7.6%*	

About Dr. Agarwal's Health Care Limited:

Dr. Agarwal's Health Care Limited, a trusted brand in the eye care services industry and according to the CRISIL Intelligence is India's largest eye care service chain by revenue from operations for FY25. With long-standing operational history, we endeavor to address all the needs of our patients in their eye treatment journey through a network of 304 Facilities across 14 states and 5 UT in India and 19 Facilities across nine countries in Africa. The Company has a diversified presence, with 94 facilities located in Tier-I cities and 191 facilities in other cities across India.

We provide end-to-end comprehensive eye care services, including cataract, refractive and other surgeries; consultations, diagnoses and non-surgical treatments; and sells opticals, contact lenses and accessories, and eye care related pharmaceutical products. Our business operations are structured as a "hub and spoke" model, which enables us to build a scalable and accessible platform for the continued growth of our business. Our integrated hub-and-spoke model enables deeper geographic penetration, allowing greater accessibility to patients while driving efficiency of critical resources across the network.

For more information, visit www.dragarwals.co.in or please contact:
Aashna Dharia
Investor Relations
Tel: 044 – 4378 7777
Email: investor.relations@dragarwal.com

Safe Harbour Statement

Statements in this document relating to future status, events, or circumstances, including but not limited to statements about plans and objectives, the progress and results of research and development, potential project characteristics, project potential and target dates for project related issues are forward-looking statements based on estimates and the anticipated effects of future events on current and developing circumstances. Such statements are subject to numerous risks and uncertainties and are not necessarily predictive of future results. Actual results may differ materially from those anticipated in the forward-looking statements. The company assumes no obligation to update forward-looking statements to reflect actual results, changed assumptions or other factors.

S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants

10th Floor, Tidel Park
"A" Block, North Wing
No. 4, Rajiv Gandhi Salai
Taramani, Chennai - 600 113 India

Tel: +91 44 6117 9000

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Dr. Agarwal's Health Care Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Dr. Agarwal's Health Care Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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.

   We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

S.R. Batliboi & Associates LLP
Chennai
Chartered Accountants

4. The Statement includes the results of the following entities:

S. No.	Name of the Entity	Relationship
1	Dr. Agarwal's Health Care Limited	the Holding Company
2	Dr. Agarwal's Eye Hospital Limited	Listed Subsidiary
3	Dr. Thind Eye Care Private Limited	Subsidiary
4	Aditya Jyot Eye Hospital Private Limited	Subsidiary
5	Elisar Life Sciences Private Limited	Subsidiary
6	Orbit Healthcare Services (Mauritius) Limited*	Subsidiary
*Subsidiaries of Orbit Healthcare Services (Mauritius) Limited		
i)	Orbit Healthcare Services (Tanzania) Limited	Step-down Subsidiary
ii)	Orbit Healthcare Services (Ghana) Limited	Step-down Subsidiary
iii)	Orbit Health Care Services (Kenya) Limited	Step-down Subsidiary
iv)	Orbit Healthcare Services Mozambique Limitada	Step-down Subsidiary
v)	Orbit Healthcare Services Madagascar SARL	Step-down Subsidiary
vi)	Orbit Health Care Services (Uganda) Limited	Step-down Subsidiary
vii)	Orbit Health Care Services (Zambia) Limited	Step-down Subsidiary
viii)	Orbit Health Care Services Limited, Rwanda	Step-down Subsidiary
ix)	Orbit Health Care ETH PLC (Ethiopia)	Step-down Subsidiary

5. Based on our review conducted and procedures performed as stated in Paragraph 3 above and based on the consideration of the review reports of other auditors referred to in Paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Statement includes the unaudited interim Ind AS financial results and other financial information, in respect of two subsidiaries and unaudited consolidated interim Ind AS financial results and other financial information of one subsidiary (including nine step-down subsidiaries) whose unaudited interim Ind AS financial results include total revenues of Rs. 67.80 Crores, total net profit after tax of Rs. 7.61 Crores, total comprehensive income of Rs. 7.47 crores, for the quarter ended June 30, 2026 as considered in the Statement which have been reviewed by their respective independent auditors.

The independent auditor's reports on unaudited interim Ind AS financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in Paragraph 3 above.

S.R. Batliboi & Associates LLP
Chennai
Chartered Accountants

7. The comparative unaudited consolidated Ind AS financial information of the Group for the corresponding quarter ended June 30, 2025, included in these unaudited consolidated interim Ind AS financial results, were reviewed by the predecessor auditor who expressed an unmodified conclusion on those unaudited consolidated Ind AS financial results on August 12, 2025.

For **S.R. Batliboi & Associates LLP**
Chartered Accountants
ICAI Firm registration number: 101049W/E300004

Arvind.K

per **Aravind K**
Partner
Membership No.: 221268
UDIN: 26221268AQRQBH8446
Chennai, Tamil Nadu
August 04, 2026

S.R. Batliboi & Associates LLP
Chennai
Chartered Accountants

Dr. Agarwal's Health Care Limited
CIN : L85100TN2010PLC075403
Regd Office: 6th Floor, Menon Eternity, 1st Main Road, Austin Nagar, Alwarpet, Chennai 600 018
Phone No. 91-44-43787777 Website : www.dragarwal.com E-mail : secretarial@dragarwal.com

DrA

(Amounts in INR Crores except EPS)

Statement of Unaudited Consolidated Financial Results for the Quarter Ended June 30, 2026

S.No.	Particulars	Quarter Ended			Year Ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Unaudited	Audited (Refer Note 4)	Unaudited (Refer Note 3)	Audited
1	**Income**				
	(a) Revenue from operations	614.02	564.11	487.42	2,080.08
	(b) Other income	6.41	12.58	13.39	44.44
	Total income	**620.43**	**576.69**	**500.81**	**2,124.52**
2	**Expenses**				
	(a) Cost of materials consumed	0.32	0.24	0.21	0.86
	(b) Purchase of stock-in-trade	64.52	57.79	49.21	202.38
	(c) Changes in inventories of stock-in-trade - (increase) / decrease	(5.67)	(5.75)	(1.78)	(10.45)
	(d) Consumption of surgical lens including other consumables	70.87	65.36	62.23	264.24
	(e) Consultancy charges for doctors (net)	88.34	79.12	70.09	294.86
	(f) Employee benefits expense	121.04	103.79	95.52	403.79
	(g) Finance costs	23.37	22.08	24.70	90.46
	(h) Depreciation and amortisation expense	78.31	76.68	62.95	276.24
	(i) Other expenses	104.19	102.09	84.08	354.83
	Total expenses	**545.29**	**501.40**	**447.21**	**1,877.21**
3	**Profit before exceptional items and tax (1-2)**	**75.14**	**75.29**	**53.60**	**247.31**
4	**Exceptional items:**				
	Fair value changes in financial instruments	-	(1.33)	-	(1.33)
5	**Profit before tax (3-4)**	**75.14**	**76.62**	**53.60**	**248.64**
6	**Tax expense**				
	- Current tax (Including tax pertaining to previous periods)	24.95	24.73	17.55	80.95
	- Deferred tax (net)	(4.83)	1.93	(2.01)	(0.45)
	Total tax expense	**20.12**	**26.66**	**15.54**	**80.50**
7	**Net profit after tax for the period (5-6)**	**55.02**	**49.96**	**38.06**	**168.14**
8	**Other comprehensive income / (loss)**				
	Items that will not be reclassified to the Statement of Profit and Loss				
	a) Remeasurement gain / (loss) on defined benefit plans	(1.59)	0.34	(0.14)	(0.71)
	b) Income tax relating to items that will not be reclassified to profit or loss	0.40	(0.08)	0.03	0.18
	Items that will be reclassified to the Statement of Profit and Loss				
	a) Exchange differences on translation of foreign subsidiary	3.54	4.77	6.96	18.13
	Total other comprehensive income / (loss) (net of tax)	**2.35**	**5.03**	**6.85**	**17.60**
9	**Total comprehensive income (7+8)**	**57.37**	**54.99**	**44.91**	**185.74**
	Profit after tax attributable to:				
	a) Owners of the company	45.23	39.71	30.05	133.19
	b) Non-controlling interests	9.79	10.25	8.01	34.95
	Other comprehensive income / (loss) attributable to:				
	a) Owners of the company	2.48	4.97	6.74	17.59
	b) Non-controlling interests	(0.13)	0.06	0.11	0.01
	Total comprehensive income attributable to:				
	a) Owners of the company	47.71	44.69	36.79	150.79
	b) Non-controlling interests	9.66	10.30	8.12	34.95
10	**Paid-up equity share capital (refer note 8)**	31.70	31.68	31.62	31.68
11	**Reserves (Other Equity)**				1,993.78
12	**Earnings Per Equity Share (EPS) Face value INR 1/- each**				
	(a) Basic	1.43	1.25	0.95	4.21
	(b) Diluted	1.42	1.24	0.95	4.18
		(Not annualised)	(Not annualised)	(Not annualised)	
	Additional Information:				
	Earnings before finance cost, depreciation, amortisation, exceptional items and tax (EBITDA) (Refer foot note)	176.82	174.05	141.25	614.01

See accompanying notes to the unaudited consolidated financial results.

Foot note:

1 The Group has presented information on EBITDA additionally as a part of the Statement of Unaudited Consolidated Financial Results as defined above.
2 EBITDA = Profit before tax + Depreciation and amortisation expense + Finance costs + Exceptional items (if any)

FOR IDENTIFICATION PURPOSES ONLY
S.R. BATLIBOI & ASSOCIATES LLP
CHENNAI
CHARTERED ACCOUNTANTS

Dr. Agarwal's Health Care Ltd.
Chennai

By order of the Board

Place : Chennai
Date : August 04, 2026

Dr. Adil Agarwal
Whole-Time Director & Chief Executive Officer
DIN: 01074272

Dr. Agarwal's Health Care Limited
CIN : L85100TN2010PLC075403
Regd Office: 6th Floor, Menon Eternity, 1st Main Road, Austin Nagar, Alwarpet, Chennai 600 018
Phone No. 91-44-43787777 Website : www.dragarwal.com E-mail : secretarial@dragarwal.com

DrA

Statement of Unaudited Consolidated Financial Results for the Quarter Ended June 30, 2026

1 These unaudited consolidated financial results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', notified under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and Regulation 33, issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

2 The above unaudited consolidated financial results have been reviewed by the Audit Committee and the same has been approved and taken on record by the Board of Directors of the Holding Company in their respective meetings held on August 04, 2026. The aforesaid unaudited consolidated financial results for the quarter ended June 30, 2026, has been subjected to limited review by M/s S.R. Batliboi & Associates LLP, the Statutory Auditors of Dr. Agarwal's Health Care Limited ("AHCL" or "the Holding Company").

3 The corresponding unaudited consolidated financial results for the quarter ended June 30, 2025, were reviewed by the predecessor Statutory Auditors of the Holding Company.

4 The comparative consolidated financial results for the quarter ended March 31, 2026, are the balancing figures between the audited figures in respect of the financial year ended March 31, 2026, and the unaudited year-to-date figures for the nine months ended December 31, 2025, which were subjected to a limited review by the Statutory Auditors.

5 The Group operates in a single segment i.e., "Eye Care related sales and services" and does not have any additional disclosures to be made under Ind AS 108 – Operating Segments.

6 The unaudited consolidated financial results include the financial results/information of the Group and the associate as below:

S.No	Name of the Entity	Relationship with the Company
1	Dr. Agarwal's Eye Hospital Limited ("AEHL")	Subsidiary
2	Dr. Thind Eye Care Private Limited ("TECPL")	Subsidiary
3	Orbit Healthcare Services (Mauritius) Limited (including 9 step down subsidiaries in Africa)	Subsidiary
4	Elisar Life Sciences Private Limited	Subsidiary
5	Aditya Jyot Eye Hospital Private Limited	Subsidiary
6	IdeaRx Services Private Limited	Associate^ (Upto March 30, 2026)

^ Pursuant to the amendment to the Articles of Association of IdeaRx Services Private Limited ("IdeaRx"), which was previously classified as an associate of the Holding Company, the rights of the Holding Company under the shareholders' agreement stood terminated with effect from March 30, 2026. Accordingly, IdeaRx ceased to be an associate of the Holding Company from that date. The Holding Company continues to hold 14.54% of the total equity share capital of IdeaRx.

7 The Board of Directors of the Holding Company, at its meeting held on August 27, 2025, approved the proposed scheme of amalgamation ("Scheme") with its Subsidiary Company, Dr. Agarwal's Eye Hospital Limited ("AEHL"). Pursuant to the order of the Hon'ble NCLT, Chennai Bench, dated May 05, 2026, the meetings of the equity shareholders, secured creditors and unsecured creditors of both the companies were held on July 02, 2026. The Scheme was duly approved by the requisite majority of the equity shareholders, secured creditors and unsecured creditors of AHCL and AEHL, and their approval / resolution to approve the Scheme was deemed to be passed on July 02, 2026. The Scheme remains subject to final sanction of the Hon'ble NCLT and completion of other applicable statutory / regulatory requirements.

8 During the year ended March 31, 2025, the Holding Company completed its Initial Public Offer ('IPO') comprising of Offer for Sale aggregating to INR 2,727 Crores and fresh issue of INR 300 Crores. The equity shares of the Holding Company were listed on BSE Limited and National Stock Exchange of India Limited on February 04, 2025. The details of the amount of IPO Proceeds received on fresh issue by the Holding Company and utilisation related to the same is given below:

(Amounts in INR Crores)

Particulars	Amount to be utilized as per Prospectus	Revised amounts to be utilised^	Utilisation up to June 30, 2026	Unutilised as at June 30, 2026
Objects of the offer as per prospectus				
Repayment / prepayment, in full or part of all or certain outstanding borrowings availed by our Company	195.00	195.00	195.00	0.00
General Corporate Purposes	77.47	92.35	74.66	17.69
IPO Expenses Proportionate to the Company	27.53	12.65	12.65*	0.00
Total	**300.00**	**300.00**	**282.31**	**17.69**
Net proceeds received pending utilisation as at June 30, 2026 (invested in fixed deposits along with interest accrued to the extent of INR 18 Crores)**				**17.69**

*This includes the Holding Company's proportionate share of expenses of INR 0.31 crores spent directly from the IPO escrow bank account. Out of the INR 12.65 crores expense incurred, INR 10.66 crores was debited to Securities Premium and balance to respective expenses in the Statement of Profit and Loss.

^During the quarter ended June 30, 2026, the Board of Directors of the Holding Company, at its meeting held on May 21, 2026, approved the reallocation of INR 14.88 crores of surplus funds remaining unutilised from "IPO expenses proportionate to the Holding Company" to "General Corporate Purposes", in accordance with the Prospectus dated January 31, 2025 and applicable regulatory requirements, including Regulation 7 of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 and Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

**This excludes the balance of INR 0.60 Crores in the monitoring bank account as at June 30, 2026, which represents the interest income earned and received (net of tax deducted at source), on the fixed deposits placed with banks out of the IPO proceeds received.

9 During the quarter ended June 30, 2026, the Committee of the Board, at its meetings held on April 08, 2026, and May 21, 2026, allotted 1,50,282 and 25,240 equity shares (NIL equity shares for the quarter ended March 31, 2026; 2,78,511 shares for the quarter ended June 30, 2025), respectively, pursuant to the exercise of options granted under the Dr. Agarwal's Health Care Limited Employees Stock Options Scheme, 2022 ('ESOP'), upon receipt of the full subscription amount from eligible employees at exercise prices of INR 84.93, INR 129.88 and INR 135.00 per option. Accordingly, after considering the aforesaid allotments, the subscribed and paid-up share capital of the Company stands at INR 31.70 crores, comprising 31,69,83,028 equity shares.

There were no fresh grants / approvals of ESOP during the quarter ended June 30, 2026 (March 31, 2026 - 4,44,500; June 30, 2025 - NIL).

By order of the Board

FOR IDENTIFICATION PURPOSES ONLY
S.R. BATLIBOI & ASSOCIATES LLP
CHENNAI
CHARTERED ACCOUNTANTS

Dr. Agarwal's Health Care Ltd.
Chennai

Place : Chennai
Date : August 04, 2026

Dr. Adil Agarwal
Whole-Time Director & Chief Executive Officer
DIN: 01074272

Dr. Agarwal's Health Care Limited
CIN : L85100TN2010PLC075403
Regd Office: 6th Floor, Menon Eternity, 1st Main Road, Austin Nagar, Alwarpet, Chennai 600 018
Phone No. 91-44-43787777 Website : www.dragarwal.com E-mail : secretarial@dragarwal.com

DrA

(Amount in INR Crores except EPS)

Statement of Unaudited Consolidated Financial Results for the Quarter Ended June 30, 2026

Particulars	Quarter Ended			
	30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
	Unaudited	Audited (Refer Note 2)	Unaudited (Refer Note 3)	Audited
Revenue from Operations	614.02	564.11	487.42	2,080.08
Net Profit for the period (before Tax, Exceptional and/or Extraordinary items)	75.14	75.29	53.60	247.31
Net Profit for the period before tax (after Exceptional and/or Extraordinary items)	75.14	76.62	53.60	248.64
Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	55.02	49.96	38.06	168.14
Total Comprehensive Income / (Loss) for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	2.35	5.03	6.85	17.60
Paid-up Equity Share Capital (Face Value of Rs.1/- each)	31.70	31.68	31.62	31.68
Reserves (Other Equity)	-	-	-	1,993.78
Earnings Per Share (for continuing and discontinued operations) (Face Value of Rs. 1/- each):				
(a) Basic	1.43	1.25	0.95	4.21
(b) Diluted	1.42	1.24	0.95	4.18
	(Not annualised)	(Not annualised)	(Not annualised)	-

Notes:

1) The above is an extract of the detailed format of Quarterly Unaudited Consolidated 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).

2) The comparative consolidated financial results for the quarter ended March 31, 2026, are the balancing figures between the audited figures in respect of the financial year ended March 31, 2026, and the unaudited year-to-date figures for the nine months ended December 31, 2025, which were subjected to a limited review by the Statutory Auditors.

3)The corresponding unaudited financial results for the quarter ended June 30, 2025, were reviewed by the predecessor Statutory Auditors of the Holding Company.

Dr. Agarwal's Health Care Ltd. Chennai

By order of the Board

Place : Chennai
Date : August 04, 2026

Dr. Adil Agarwal
Whole-Time Director & Chief Executive Officer
DIN: 01074272

S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants

10th Floor, Tidel Park
"A" Block, North Wing
No. 4, Rajiv Gandhi Salai
Taramani, Chennai - 600 113 India

Tel: +91 44 6117 9000

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Dr. Agarwal's Health Care Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Dr. Agarwal's Health Care Limited (the "Company") for the quarter ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

S.R. Batliboi & Associates LLP * Chartered Accountants * Chennai

5. The comparative unaudited Ind AS standalone financial information of the Company for the corresponding quarter ended June 30, 2025, included in these unaudited Ind AS standalone financial results, were reviewed by the predecessor auditor who expressed an unmodified conclusion on those unaudited Ind AS standalone financial information on August 12, 2025.

For **S.R. Batliboi & Associates LLP**
Chartered Accountants
ICAI Firm registration number: 1011049W/E300004

Aravind K

S.R. Batliboi & Associates LLP
Chennai
Chartered Accountants

per Aravind K
Partner
Membership No.: 221268
Chennai, Tamil Nadu
August 04, 2026
UDIN: 26221268LWJSRS9644

Dr. Agarwal's Health Care Limited
CIN : L85100TN2010PLC075403
Regd Office: 6th Floor, Menon Eternity, 1st Main Road, Austin Nagar, Alwarpet, Chennai 600 018
Phone No. 91-44-43787777 Website : www.dragarwal.com E-mail : investor@dragarwal.com

(Amounts In INR Crores except EPS)

Statement of Unaudited Standalone Financial Results for the Quarter Ended June 30, 2026

S.No.	Particulars	Quarter Ended			Year Ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Unaudited	Audited (Refer Note 4)	Unaudited (Refer Note 3)	Audited
1	**Income**				
	(a) Revenue from operations	382.62	347.86	301.72	1,293.39
	(b) Other income	3.42	6.21	13.03	33.16
	Total income	**386.04**	**354.07**	**314.75**	**1,326.55**
2	**Expenses**				
	(a) Purchase of stock-in-trade	41.25	35.39	27.73	121.30
	(b) Changes in inventories of stock-in-trade - (increase) / decrease	(6.07)	(3.83)	0.57	(5.56)
	(c) Consumption of surgical lens including other consumables	48.16	42.82	43.55	182.06
	(d) Consultancy charges for doctors	65.70	57.38	51.58	217.85
	(e) Employee benefits expense	71.07	61.11	55.19	238.01
	(f) Finance costs	18.96	18.66	19.32	73.04
	(g) Depreciation and amortisation expense	57.53	56.10	44.21	196.68
	(h) Other expenses	66.94	63.12	56.30	232.16
	Total expenses	**363.54**	**330.75**	**298.45**	**1,255.54**
3	**Profit before exceptional items and tax (1-2)**	**22.50**	**23.32**	**16.30**	**71.01**
4	**Exceptional items**				
	(a) Provision for impairment of investment, loan to subsidiary/associate	-	0.71	0.71	2.85
	(b) Fair value changes in financial instruments (net)	-	4.20	-	4.20
	Total exceptional items	-	**4.91**	**0.71**	**7.05**
5	**Profit before tax (3-4)**	**22.50**	**18.41**	**15.59**	**63.96**
6	Tax Expense				
	- Current tax	10.92	11.07	8.61	31.24
	- Deferred tax (Net)	(5.09)	(3.26)	(3.13)	(6.73)
	Total tax expense	**5.83**	**7.81**	**5.48**	**24.51**
7	**Net profit after tax for the period (5-6)**	**16.67**	**10.60**	**10.11**	**39.45**
8	**Other comprehensive income / (loss)**				
	Items that will not be reclassified to the Statement of Profit and Loss				
	- Remeasurement gain / (loss) on defined benefit plans	(0.97)	0.08	(0.12)	(0.80)
	- Tax on items that will not be reclassified to the Statement of Profit and Loss	0.24	(0.02)	0.03	0.20
	Total other comprehensive income / (loss) (net of tax)	**(0.73)**	**0.06**	**(0.09)**	**(0.60)**
9	**Total comprehensive income (7+8)**	**15.94**	**10.66**	**10.02**	**38.85**
10	**Paid-up equity share capital (Refer Note 7)**	31.70	31.68	31.62	31.68
11	Reserves (Other Equity)				1,959.63
12	**Earnings per equity share (EPS) (Face value of INR 1/- each)**				
	(a) Basic	0.53	0.33	0.32	1.25
	(b) Diluted	0.52	0.33	0.32	1.25
		(Not annualised)	(Not annualised)	(Not annualised)	-
	Additional Information:				
	Earnings before finance cost, depreciation, amortisation, exceptional items and tax (EBITDA) (Refer foot notes)	98.99	98.08	79.83	340.73

See accompanying notes to the unaudited standalone financial results.

Foot notes:

1 The Company has presented information on EBITDA additionally as a part of the Statement of Unaudited Standalone Financial Results as defined below.

2 EBITDA = Profit before tax + Depreciation and amortisation expense + Finance Costs + Exceptional items (if any)

By order of the Board

FOR IDENTIFICATION PURPOSES ONLY
S.R. BATLIBOI & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
CHENNAI

Agarwal's Health Care Ltd
Chennai

Dr. Adil Agarwal
Whole-Time Director & Chief Executive Officer
DIN 01074272

Place : Chennai
Date : August 04, 2026

Dr. Agarwal's Health Care Limited
CIN : L85100TN2010PLC075403
Regd Office: 6th Floor, Menon Eternity, 1st Main Road, Austin Nagar, Alwarpet, Chennai 600 018
Phone No. 91-44-43787777 Website : www.dragarwal.com E-mail : secretarial@dragarwal.com

DrA

Statement of Unaudited Standalone Financial Results for the Quarter Ended June 30, 2026

1 These unaudited standalone financial results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', notified under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and Regulation 33, issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

2 The above unaudited standalone financial results have been reviewed by the Audit Committee and the same has been approved and taken on record by the Board of Directors in their respective meetings held on August 04, 2026. The aforesaid unaudited standalone financial results for the quarter ended June 30, 2026, has been subjected to limited review by M/s S.R. Batliboi & Associates LLP, the Statutory Auditors of Dr. Agarwal's Health Care Limited ("AHCL" or "the Company").

3 The corresponding unaudited standalone financial results for the quarter ended June 30, 2025 were reviewed by the predecessor Statutory Auditors of the Company.

4 The comparative standalone financial results for the quarter ended March 31, 2026, are the balancing figures between the audited figures in respect of the financial year ended March 31, 2026, and the unaudited year-to-date figures for the nine months ended December 31, 2025, which were subjected to a limited review by the Statutory Auditors.

5 The Company operates in a single segment i.e., "Eye Care related sales and services" and does not have any additional disclosures to be made under Ind AS 108 – Operating Segments.

6 The Board of Directors of the Company, at its meeting held on August 27, 2025, approved the proposed scheme of amalgamation ("Scheme") with its Subsidiary Company, Dr. Agarwal's Eye Hospital Limited ("AEHL"). Pursuant to the order of the Hon'ble NCLT, Chennai Bench, dated May 05, 2026, the meetings of the equity shareholders, secured creditors and unsecured creditors of both the companies were held on July 02, 2026. The resolutions for approval of the Scheme were duly approved by the requisite majority of the equity shareholders, secured creditors and unsecured creditors of AHCL and AEHL and were deemed to be passed on July 02, 2026. The Scheme remains subject to final sanction of the Hon'ble NCLT and completion of other applicable statutory / regulatory requirements.

7 During the year ended March 31, 2025, the Company completed its Initial Public Offer ('IPO') comprising of Offer for Sale aggregating to INR 2,727 Crores and fresh issue of INR 300 Crores. The equity shares of the Company got listed on BSE Limited and National Stock Exchange of India Limited on February 04, 2025. The details of the amount of IPO Proceeds received on fresh issue by the Company and utilisation related to the same is given below:

(Amounts in INR Crores)

Objects of the offer as per prospectus	Amounts to be utilized as per Prospectus	Revised amounts to be utilised^	Utilisation up to June 30, 2026	Unutilised as at June 30, 2026
Repayment / prepayment in full or part of all or certain outstanding borrowings availed by our Company	195.00	195.00	195.00	-
General Corporate Purposes	77.47	92.35	74.66	17.69
IPO Expenses Proportionate to the Company	27.53	12.65	12.65*	0.00
Total	**300.00**	**300.00**	**282.31**	**17.69**
Net proceeds received pending utilisation as at June 30, 2026 (invested in fixed deposits along with interest accrued to the extent of INR 18 Crores)**				**17.69**

*This includes the Company's proportionate share of expenses of INR 0.31 crores spent directly from the IPO escrow bank account. Out of the INR 12.65 crores expense incurred, INR 10.66 crores was debited to Securities Premium and balance to respective expenses in the Statement of Profit and Loss.

^During the quarter ended June 30, 2026, the Board of Directors of the Company, at its meeting held on May 21, 2026, approved the reallocation of INR 14.88 crores of surplus funds remaining unutilised from "IPO expenses proportionate to the Company" to "General Corporate Purposes", in accordance with the Prospectus dated January 31, 2025 and applicable regulatory requirements, including Regulation 7 of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 and Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

**This excludes the balance of INR 0.60 Crores in the monitoring bank account as at June 30, 2026, which represents the interest income earned and received (net of tax deducted at source), on the fixed deposits placed with banks out of the IPO proceeds received.

8 During the quarter ended June 30, 2026, the Committee of the Board, at its meetings held on April 08, 2026, and May 21, 2026, allotted 1,50,282 and 25,240 equity shares (NIL equity shares for the quarter ended March 31, 2026; 2,78,511 shares for the quarter ended June 30, 2025), respectively, pursuant to the exercise of options granted under the Dr. Agarwal's Health Care Limited Employees Stock Options Scheme, 2022 ('ESOP'), upon receipt of the full subscription amount from eligible employees at exercise prices of INR 84.93, INR 129.88 and INR 135.00 per option. Accordingly, after considering the aforesaid allotments, the subscribed and paid-up share capital of the Company stands at INR 31.70 crores, comprising 31,69,83,028 equity shares.

There were no fresh grants / approvals of ESOP during the quarter ended June 30, 2026 (March 31, 2026 - 4,44,500; June 30, 2025 - NIL).

9 Pursuant to the amendment to the Articles of Association of IdeaRx Services Private Limited ("IdeaRx"), which was previously classified as an associate of the Company, the rights of the Company under the shareholders' agreement stood terminated with effect from March 30, 2026. Accordingly, IdeaRx ceased to be an associate of the Company from that date. The Company continues to hold 14.54% of the total equity share capital of IdeaRx.

FOR IDENTIFICATION PURPOSES ONLY
S.R. BATLIBOI & ASSOCIATES LLP
CHENNAI
CHARTERED ACCOUNTANTS

By order of the Board

Dr. Agarwal's Health Care Ltd.
Chennai

Place : Chennai
Date : August 04, 2026

Dr. Adil Agarwal
Whole-Time Director & Chief Executive Officer
DIN 01074272

Dr. Agarwal's Health Care Limited
CIN : L85100TN2010PLC075403
Regd Office: 6th Floor, Menon Eternity, 1st Main Road, Austin Nagar, Alwarpet, Chennai 600 018
Phone No. 91-44-43787777 Website : www.dragarwal.com E-mail : investor@dragarwal.com

DrA

(Amount in INR Crores except EPS)

Statement of Audited Standalone Financial Results for the Quarter and Year ended March 31, 2026

Particulars	Quarter Ended			Year Ended
	30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
	Unaudited	Audited (Refer Note 2)	Unaudited (Refer Note 3)	Audited
Revenue from Operations	382.62	347.86	301.72	1,293.39
Net Profit for the period (before Tax, Exceptional and/or Extraordinary items)	22.50	23.32	16.30	71.01
Net Profit for the period before tax (after Exceptional and/or Extraordinary items)	22.50	18.41	15.59	63.96
Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	16.67	10.60	10.11	39.45
Total Comprehensive Income / (Loss) for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	15.94	10.66	10.02	38.85
Paid-up Equity Share Capital (Face Value of INR 1/- each)	31.70	31.68	31.62	31.68
Reserves (Other Equity)				1,959.63
Earnings Per Share at Face Value of INR 1/- each				
(a) Basic	0.53	0.33	0.32	1.25
(b) Diluted	0.52	0.33	0.32	1.25
	(not Annualised)	(not Annualised)	(not Annualised)	-

Notes:

1) The above is an extract of the detailed format of Quarterly Unaudited Standalone 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).

2) The comparative standalone financial results for the quarter ended March 31, 2026, are the balancing figures between the audited figures in respect of the financial year ended March 31, 2026, and the unaudited year-to-date figures for the nine months ended December 31, 2025, which were subjected to a limited review by the Statutory Auditors.

3)The corresponding unaudited standalone financial results for the quarter ended June 30, 2025, were reviewed by the predecessor Statutory Auditors of the Company.

Dr. Agarwal's Health Care Ltd. Chennai

By order of the

Dr. Adil Agarwal
Whole-Time Director & Chief Executive Officer
DIN No. 01074272

Place: Chennai
Date: August 04, 2026

ANNEXURE I

A. Appointment of M/s. S.R. Batliboi & Associates LLP, Chartered Accountants, as the Statutory Auditors, to hold office as such, until the conclusion of the 20th AGM of the Company

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Vide our earlier letters dated November 12, 2025, & December 19, 2025, M/s. S.R. Batliboi & Associates LLP, Chartered Accountants, (Firm Registration No: 101049W/E300004) were appointed as the Statutory Auditors of the Company to hold office, until the conclusion of the ensuing 16th AGM of the company, for the purpose of filling the casual vacancy arising from the resignation of M/s. Deloitte Haskins & Sells, Chartered Accountants, the erstwhile Statutory Auditors of the Company, during the financial year 2025-26. On the recommendation of the Audit Committee at its meeting held today, i.e., August 04, 2026, the Board of Directors of the Company, have approved the appointment of M/s. S.R. Batliboi & Associates LLP, Chartered Accountants, as the Statutory Auditors of the Company to hold office, w.e.f. the conclusion of the ensuing 16th AGM until the conclusion of the 20th AGM subject to the approval of the members of the Company.
2.	Date of appointment~~/re-appointment/cessation (as applicable)~~ & term of appointment/~~re-appointment~~	M/s. S.R. Batliboi & Associates LLP, Chartered Accountants, shall hold office as the Statutory Auditors, w.e.f. the conclusion of the ensuing 16th AGM (the details of which shall be communicated in due course) until the conclusion of the 20th AGM of the Company to be held for the financial year ending 2029-30, subject to the approval of the members of the Company.
3.	Brief profile (in case of appointment)	S. R. Batliboi & Associates LLP ("the Firm/SRB"), a limited liability partnership firm incorporated in India, is a firm of Chartered Accountants registered with the Institute of Chartered Accountants of India ("ICAI") with (ICAI Firm Registration No. 101049W/E300004). The Firm is part of S. R. Batliboi & Affiliates, a network of firms registered with the ICAI. The Firm was established in 1949 with its registered office in Kolkata and has offices across key cities in India. The Firm has a valid Peer Review certificate. All the network firms including the Firm are primarily engaged in providing audit and assurance services to its clients. They along-with its network firms audit several large listed and private companies across diverse market segments including Industrial, Infrastructure, Consumer Products, Financial Services, Technology,

		Media and Entertainment, Telecommunications and Professional Services.
4.	Disclosure of relationships between directors (in case of appointment of a director).	N.A.

ANNEXURE II

B. Appointment of M/s. KPMG Assurance and Consulting Services LLP, as the Internal Auditors of the Company for the financial year 2026-27

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	M/s. R.G.N Price & Co., Chartered Accountants, Chennai, the erstwhile Internal Auditors, have been associated with the Company for a period of 7 years. In line with the Company's internal rotation management policy and based on the recommendations of the Audit Committee, M/s. KPMG Assurance and Consulting Services LLP, were appointed as the Internal Auditors to conduct the internal audit functions and activities of the Company for the financial year 2026-27.
2.	Date of appointment~~/re-appointment/cessation (as applicable)~~ & term of appointment/~~re-appointment~~	M/s. KPMG Assurance and Consulting Services LLP, shall hold office as the Internal Auditors, w.e.f. **August 04, 2026**, to conduct the internal audit of the functions and activities of the Company for the financial year 2026-27.
3.	Brief profile (in case of appointment)	M/s. KPMG Assurance and Consulting Services LLP was originally established as a partnership firm in 1993 and subsequently got converted into a Limited Liability Partnership on 23 July 2020. The LLP is registered with the Registrar of Companies (ROC), Mumbai. The firm is part of the KPMG network and provides a broad range of professional services, including internal audit, risk advisory, governance, compliance reviews, process improvement, internal financial controls assessment, business consulting, and assurance services across diverse industries. KPMG entities in India have been operating since 1993 and maintain a significant presence across multiple cities in India, serving listed companies, multinational corporations, and other organizations with industry-focused and technology-enabled advisory services.
4.	Disclosure of relationships between directors (in case of appointment of a director).	N.A.

ANNEXURE III

C. Re-appointment of M/s. B Y & Associates, Practicing Cost Accountants, as the Cost Auditors of the Company for the financial year 2026-27

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	In accordance with the provisions of Section 148 of the Companies Act, 2013, read with the Companies (Cost Records and Audit) Rules, 2014, and as recommended by the Audit Committee, M/s. B Y & Associates, Practicing Cost Accountants, (Firm Registration No. 003498) were re-appointed as the Cost Auditors to conduct the audit of the Cost Records of the Company for the financial year 2026-27.
2.	Date of ~~appointment/~~ re-appointment/~~cessation (as applicable) &~~ term of ~~appointment/~~re-appointment	August 04, 2026. M/s. B Y & Associates, Practicing Cost Accountants, shall hold office as the Cost Auditors, to conduct the audit of the Cost Records of the Company, till the expiry of (i) one hundred and eighty days from the closure of the financial year 2026-27 or (ii) till he submits the cost audit report for the financial year 2026-27, whichever is earlier.
3.	Brief profile (in case of appointment)	N.A.
4.	Disclosure of relationships between directors (in case of appointment of a director).	N.A.

ANNEXURE IV

D. Incorporation of a Wholly Owned Subsidiary in Nigeria

Sr. No.	Particulars	Details
1.	Name of the Entity, Date & Country of incorporation	'Orbit Health Care Services (Nigeria) Ltd' / any other akin name as may be permitted by the Corporate Affairs Commission (CAC) of Nigeria and other applicable laws & regulations.
2.	Name of the Holding Company of the Incorporated Company and relation with the listed entity	The proposed Nigerian entity shall be incorporated as a direct wholly owned subsidiary of Orbit Healthcare Services (Mauritius) Limited. Orbit Healthcare Services (Mauritius) Limited is a direct wholly owned subsidiary of the Company.
3.	Industry to which the entity being incorporated belongs;	Ophthalmology / Eye Care Related Sales & Services
4.	Brief background about the entity incorporated in terms of products / line of business;	The Nigerian Entity proposed to be incorporated shall primarily be engaged in comprehensive eye care services, including diagnosis, medical and surgical treatment, rehabilitation, and preventive care for all eye diseases, cataract, VR surgery, development, innovation in the field of ophthalmology, eye care, and incidental activities permitted under the applicable laws of Nigeria.
5.	Brief details of any governmental or regulatory approvals required for the incorporation	The proposed incorporation shall be subject to the receipt of all necessary regulatory, statutory, and governmental approvals, licenses and permissions including, but not limited to, State Health Facility License, Corporate Affairs Commission (CAC), Nigerian Investment Promotion Commission (NIPC), Medical and Dental Council of Nigeria (MDCN) and any other permissions as may be required under the applicable laws of Nigeria and Mauritius.
6.	Nature of consideration - whether cash consideration or share swap and details of the same;	The subscription to the memorandum of the proposed Nigerian entity by Orbit Healthcare Services (Mauritius) Limited shall be via cash consideration.

Sr. No.	Particulars	Details
7.	Cost of subscription / price at which the shares are subscribed;	N.A. since the subscription to the shares of the proposed Nigerian Entity shall be made directly from Orbit Healthcare Services (Mauritius) Limited.
8.	Percentage of shareholding / control by the listed entity and / or number of shares allotted	100% of the proposed Nigerian entity's shareholding shall be held by Orbit Healthcare Services (Mauritius) Limited, a wholly owned subsidiary of the Company.