

(all amounts in Rs. lakhs unless otherwise stated)

Related Party Transactions

A Subsidiaries

Wholly owned Subsidiary Company	Golden Drugs Private Limited
Subsidiary Entity	Balance Clinics LLP
Subsidiary Company	Bal Research Foundation
Subsidiary Company	Lifezen Healthcare Private Limited
Subsidiary Company	Aurum Research & Analytical Solutions Pvt Ltd

B Enterprise owned by the Managing Director of the company

Desa Marketing International

C Enterprise over which the Managing Director of the Company exercises joint control with other relatives

Siroya Construction
Siroya Wellness

D Enterprise over which the Managing Director of the Company exercises control

Siroya Properties & Holdings
Siroya Developers

E Significant Interest Entities

Micro Labs Limited

F Key management personnel

Shailesh D Siroya - Managing Director
Himesh Virupakshaya - Whole time director
C D Kotian - Whole time director
Bharath Bhushan D V - CFO
Abdul Basith -CS & compliance officer

(ii) Particulars of Related Party Transactions

Particulars	Category	For the year ended 31 March 2024	For the year ended 31 March 2023
Revenue from Operations			
- Micro Labs Limited	E	425.70	413.23
-Lifezen Healthcare Private Limited	A	6.54	12.50
- Balance Clinics LLP	A	9.09	5.34
- Golden Drugs Private Limited	A	-	0.67
		441.32	431.74
Other Income - Rental Income			
- Lifezen Healthcare Private Limited	A	5.16	6.86
- Bal Research Foundation	A	2.40	2.40
- Golden Drugs Private Limited		0.12	0.12
		7.68	9.38
Other Income - Interest on Inter-Corporate Loans			
- Golden Drugs Private Limited	A	106.86	119.09
		106.86	119.09

(ii) Particulars of Related Party Transactions (continued)

Particulars	Category	For the year ended 31 March 2024	For the year ended 31 March 2023
Purchase of traded goods/Material			
- Golden Drugs Private Limited		0.84	
- Lifezen Healthcare Private Limited	A	35.17	10.75
		36.01	10.75
Sub contracting expenses			
- Golden Drugs Private Limited	A	577.06	726.19
		577.06	726.19
Commission on sales			
- Desa Marketing International	B	99.13	150.42
		99.13	150.42
Rental Expenses			
- Shailesh D Siroya	F	12.00	12.00
- Golden Drugs Private Limited	A	0.24	0.24
		12.24	12.24
Key Managerial Personnel Compensation			
- Shailesh D Siroya	F	135.70	125.24
- Himesh Virupakshaya		37.13	39.72
- Preeti Singh		-	5.28
- Abdul Basith		5.40	-
- Rengarajan		-	22.86
- Bharath Bhushan D V	F	26.03	
- Chittanand Damodar Kotian		19.37	21.23
		223.63	214.33

Particulars	Category	For the year ended 31 March 2024	For the year ended 31 March 2023
Loans Given			
- Golden Drugs Private Limited	A	106.76	805.78
		106.76	805.78
Expenses incurred on behalf of			
- Siroya Properties & Holdings Private Limited	D	0.06	0.18
		0.06	0.18
Deposit Provided for rendering of services			
-Lifezen Healthcare Private Limited	A	46.11	50.56
		46.11	50.56
(iii) Amount outstanding as at the balance sheet date			
Particulars	Category	For the year ended 31 March 2024	For the year ended 31 March 2023
Capital advances			
- Siroya Properties & Holdings Private Limited		84.50	163.26
		84.50	163.26
Trade Receivables			
- Lifezen Healthcare Private Limited	A	255.17	239.11
- Balance Clinics LLP	A	59.19	53.05
- Micro Labs Limited	E	117.67	168.55
- Bal Research Foundation	A	16.61	13.78
- Golden Drugs Private Limited	A	126.13	125.99
		574.77	600.48
Inter-Corporate Loan			
- Golden Drugs Private Limited	A	2,554.03	2,554.13
		2,554.03	2,554.13
Interest receivable on Inter-Corporate Loan			
- Golden Drugs Private Limited	A	842.45	735.59
		842.45	735.59
Security Deposit			
-Lifezen Healthcare Private Limited	A	916.00	869.89
		916.00	869.89
Advances recoverable in Cash or Kind			
- Balance Clinics LLP	A	153.02	152.23
- Bal Research Foundation	A	2.15	2.15
- Siroya Wellness	C	0.98	0.98
- Aurum Research & Analytical Solutions Pvt Ltd	C	0.10	-
		156.25	155.36
Other current assets			
- Lifezen Healthcare Private Limited	D	2.14	-
- Himesh Virupakshaya	D	0.27	-
		2.41	-
Trade Payables			
- Desa Marketing International	B	126.63	77.98
- Lifezen Healthcare Private Limited	A	-	3.60
- Balance Clinics LLP	A	9.53	9.53
- Siroya Constructions	C	0.51	-
- Golden Drugs Private Limited	A	1,310.80	1,360.71
- Siroya Sunshine		0.13	0.14
- Shailesh Siroya		12.49	-
		1,460.09	1,451.95
Payable towards Capital Goods			
- Siroya Constructions	C	0.93	0.93
		0.93	0.93
Other financial liabilities - Rental Deposits			
- Bal Research Foundation	A	1.00	1.00
- Lifezen Healthcare Private Limited	A	3.00	3.00
		4.00	4.00
Other Current Liabilities			
Shailesh D Siroya	F	10.80	-17.91
Himesh Virupakshaya	F	-	-0.25
		10.80	-18.16