



Lotus Eye Hospital And Institute Limited

CIN No. : L85110TZ1997PLC007783

770/12, Avinashi Road, Civil Aerodrome Post, Coimbatore - 641 014.

Tel : 0422 - 4229900, 4229999

R.S.PURAM

155B, East Periasamy Road, Near Chinthamani,
North Coimbatore, R.S.Puram, Coimbatore - 641 002.
Ph : 0422 - 4239900, 4239999

SARAVANAMPATTI

86/1, Site No.2, TRM Avenue, Sathy Road,
Saravanampatti, Coimbatore - 641 035.
Ph : 0422 - 2210021

E-mail : info@lotuseye.org

Website : www.lotuseye.org

May 28, 2026

BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai – 400 001 Scrip Code: 532998	National Stock Exchange of India Limited Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051 Scrip Code: LOTUSEYE
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Dear Sir/Madam,

Sub: Annual Secretarial Compliance Report for the financial year ended March 31, 2026.

Pursuant to Regulation 24A of SEBI (LODR) Regulations 2015, please find enclosed herewith the Annual Secretarial Compliance Report of the Company for the financial year ended March 31, 2026 duly issued by M/s P. Eswaramoorthy and Company, Practicing Company Secretaries, Coimbatore.

This is for your information and records.

Thanking You

For Lotus Eye Hospital and Institute Limited

SENTHILKUMAR

PRATHISH

Prathish S

Company Secretary & Compliance Officer

Digitally signed by SENTHILKUMAR
PRATHISH
Date: 2026.05.28 11:23:47 +05'30'

SALEM : 86, Brindhavan Road, Fairlands, Salem - 636 016. Ph : 0427 - 4219900, 4219999
TIRUPUR : 415, Kamaraj Road, Santhai Pettai Bus Stop, Thennampalayam, Palladam Road, Tiruppur - 641 604. Ph : 0421 - 4346060, 4219999
METTUPPALAYAM : No. 28, Coimbatore Main Rd, Opp.Bus Stand, Mettupalayam - 634 301. Ph : 04254 - 223223, 224224
KOCHI : 533/33A-33F, Tejas Tower, SA Road, Kadavanthara, Kochi, Kerala - 682 020. Ph : 0484 - 2322333, 2322444
KOCHI : 229A, Kurisingal House, Mulanthuruty Post, Kochi, Kerala - 682 314. Ph : 0484 - 2743191, 2743121
KARUR : Door No.28,28/2, Sengunthapuram Main Road, Karur - 639002. Ph : 04324 459900, 74485 14851
GOBICHETTIPALAYAM : 4/1240, Opp to Nanjappa Nagar, Kullampalayam Pirivu, Erode Main Road, Gobichettipalayam, Erode - 638476. Ph : 04285 222899



P. Eswaramoorthy and Company

Company Secretaries

PS P. Eswaramoorthy B.Sc. LLB., FCS.,

Secretarial Compliance Report of LOTUS EYE HOSPITAL AND INSTITUTE LIMITED

[CIN: L85110TZ1997PLC007783]

For the Year Ended 31st March, 2026

(Pursuant to Regulation 24A (2) read with SEBI (Listing Obligations and Disclosure Requirements)
(Second Amendment) Regulations, 2021.w.e.f. 05/05/2021)

To

The Members,
LOTUS EYE HOSPITAL AND INSTITUTE LIMITED
[CIN: L85110TZ1997PLC007783]
SF No: 770/12, Avanashi Road,
Civil Aerodrome Post, Coimbatore – 641014

I, P Eswaramoorthy (FCS 6510, CP No. 7069) of M/s. P Eswaramoorthy and Company, Company Secretaries have examined:

(a) all the documents and records made available to me and explanation provided by LOTUS EYE HOSPITAL AND INSTITUTE LIMITED ("the listed entity"),

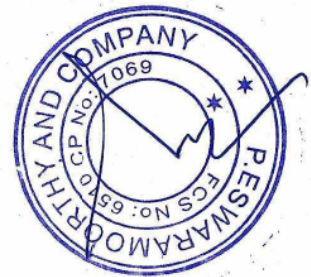
(b) The filings/submissions made by the listed entity to the stock exchanges,

(c) website of the listed entity,

(d) any other document/filing, as may be relevant, which has been relied upon to make this report, for the year ended 31st March, 2026 (herein after referred as "review period") in respect of compliance with the provisions of:

(a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and

(b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), Rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");



No.44 & 44/1, 5th Street, Ramalinga Jothi Nagar, Near Corporation Office, Nanjundapuram Road,
Ramanathapuram, Coimbatore - 641 045. ☎ 0422 - 2322333, 3500465/3500466
✉ eswarfcs@gmail.com, eswaracs@gmail.com

GST No. 33AAFPE4532Q1ZN

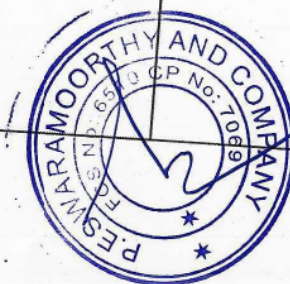
The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; [Not applicable as the Company has not issued any security during the Financial Year under review];
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; [Not applicable as the Company has not bought back / proposed to buy back any of its securities during the Financial Year under review];
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; [Not applicable as the Company does not have any Scheme for share based employee benefits during the Financial Year under review];
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; [Not applicable as the Company has not issued and listed any debt securities during the Financial Year under review];
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and amendment thereof;



(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:-

Sr. No.	Compliance Requirement (Regulations/ circulars/ guide-lines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount (in Rs)	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015										
1.	Intimation of appointment of Secretarial Auditor and Internal Auditor to Stock Exchanges	Regulation 30 of SEBI (LODR) Regulations, 2015	Non-submission of mandatory intimation to Stock Exchanges	-	-	Intimation of appointment of Secretarial Auditor and Internal Auditor not filed with Stock Exchanges	-	The Company has not submitted the required intimation under Regulation 30 to the Stock Exchanges.	Company ensures to take all necessary efforts to adhere all the compliance in future.	
2.	Non-compliance with the requirements pertaining to the continuation and appointment of Non-executive director who has attained the age of seventy-five years	Regulation 17(1A) of SEBI (LODR) Regulations, 2015	Non-obtaining of shareholders' approval within prescribed timeline for continuation and appointment of Director as Non-Executive Director	BSE Limited / National Stock Exchange of India Limited	Fine	Approval of shareholders for continuation and appointment of Dr. K. S. Ramalingam as Non-Executive Director was not obtained within the stipulated time, resulting in non-compliance of Regulation 17(1A) of the SEBI (LODR) Regulations, 2015.	Rs. 10,24,240/-	Non-compliance observed under Regulation 17(1A); subsequently regularized through payment of fees and obtaining shareholders' approval via Postal Ballot.	Fees paid and shareholders' approval obtained through Postal Ballot; resolution passed on 17.01.2026; matter now regularized	Complied post-facto

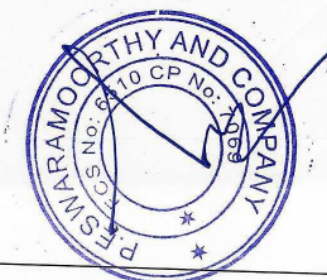


(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

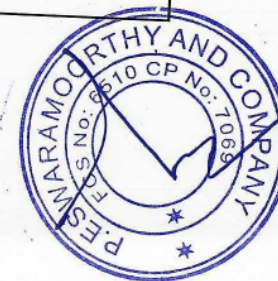
Observations/ Remarks Of the Practicing Company Secretary in the Previous reports) (PCS)	Observations Made in the Secretarial Compliance report for the year Ended 2024	Compliance Requirement (Regulations/ guidelines specific clause) circulars/ including	Details of violation /Deviations and actions taken / penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the Actions taken by the listed entity
NIL					

(ii) I hereby report that, during the review period the compliance status of the listed entity is appended as below:

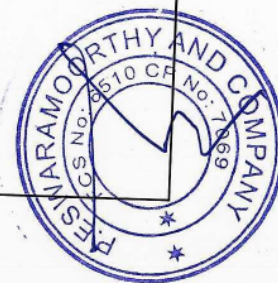
Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations /Remarks by PCS*
1.	<u>SECRETARIAL STANDARD</u> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	Yes	None



2. <u>ADOPTION AND TIMELY UPDATION OF THE POLICIES:</u> (a) All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities (b) All the policies are in conformity with SEBI Regulations and has been reviewed & updated on time as per the regulations/circulars/guidelines issued by SEBI	Yes Yes	None
3. <u>MAINTENANCE AND DISCLOSURES ON WEBSITE:</u> (a) The Listed entity is maintaining a functional website (b) Timely dissemination of the documents / information under a separate section on the website (c) Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website	Yes Yes Yes	None
4. <u>DISQUALIFICATION OF DIRECTOR:</u> None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	None



5.	<u>DETAILS RELATED TO SUBSIDIARIES OF LISTED ENTITIES HAVE BEEN EXAMINED W.R.T:</u> (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries	NA	The company does not have any subsidiary companies
6.	<u>PRESERVATION OF DOCUMENTS:</u> The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015	Yes	None
7.	<u>PERFORMANCE EVALUATION:</u> The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI	Yes	None None
8.	<u>RELATED PARTY TRANSACTIONS:</u> (a) The listed entity has obtained prior approval of Audit Committee for all Related party transaction; or (b) The listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit committee, in case no prior approval has been obtained	Yes NA	The listed entity has obtained prior approval of Audit Committee



9.	<u>DISCLOSURE OF EVENTS OR INFORMATION</u> The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	No	The disclosure pertaining to the intimation of appointment of the Secretarial Auditor and Internal Auditor for the financial year was not filed with the Stock Exchanges.
10.	<u>PROHIBITION OF INSIDER TRADING</u> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	None
11.	<u>ACTIONS TAKEN BY SEBI OR STOCK EXCHANGE(S), IF ANY</u> Action(s) taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and Circulars/Guidelines issued thereunder	Yes	BSE Limited / National Stock Exchange of India Limited levied fines for non-compliance under Regulation 17(1A) of SEBI (LODR) Regulations, 2015 for delay in obtaining shareholders' approval for continuation and appointment of Dr. K. S. Ramalingam as Non-Executive Director; Fine paid and compliance subsequently regularised through shareholders' approval via Postal Ballot.
12.	<u>RESIGNATION OF STATUTORY AUDITORS FROM THE LISTED ENTITY OR ITS MATERIAL SUBSIDIARIES</u> In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities	NA	NIL

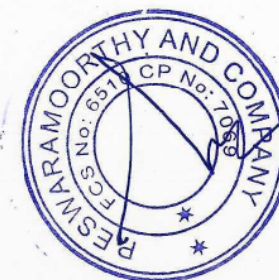


13.	ADDITIONAL NON-COMPLIANCES, IF ANY Additional non-compliance observed for any SEBI Regulation/Circular/Guidance note etc.	None	No additional non-compliance observed for any SEBI Regulation/Circular/Guidance note etc.
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We further, report that the listed entity is in compliance/ not in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations : Not Applicable

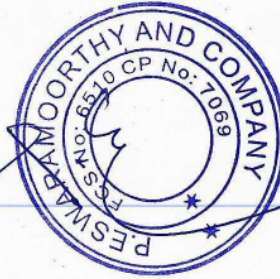
Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.



4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity

P. ESWARAMOORTHY AND COMPANY
Company Secretaries



P. Eswaramoorthy
Proprietor
FCS No.: 6510, CP No.: 7069

Place: Coimbatore

Date: 26.05.2026

UDIN: F006510H000479752

Peer review Cert. No. 6794/2025