



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

30th May 2025

**BSE Limited Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001
Scrip Code: 532998**

**National Stock Exchange of India Limited
5th Floor, Exchange Plaza Bandra (East)
Mumbai - 400 051 Scrip Code:
LOTUSEYE**

Dear Sir/Madam

Sub: Annual Secretarial Compliance Report for the Financial Year ended 31st March 2025

Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended from time to time, we are submitting herewith the Annual Secretarial Compliance Report of the Company for the financial year ended 31st March 2025 duly issued by M/s Eswaramoorthy and Company Practicing Company Secretaries, Coimbatore.

Yours Faithfully

For Lotus Eye Hospital and Institute Limited

ACHUTH MENON
MOHANMENON

Digitally signed by ACHUTH
MENON MOHANMENON
Date: 2025.05.30 11:26:53
+05'30'

M Achuth menon
Company Secretary & Compliance Officer
Membership no - A63980

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



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, 2025

**(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, 2025 (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");



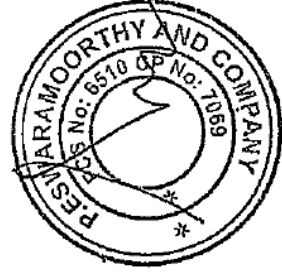
The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- (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];
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- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and amendment thereof;
- (h) Other applicable Regulations and Circulars / Guidelines issued thereunder and based on the above examination, I hereby report that, during the Review Period:



(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 Details Violation	Amount of Fine (in Rs)	Observations/ Remarks of the Practising Company Secretary	Management Response	Remarks
Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015									
NIL									





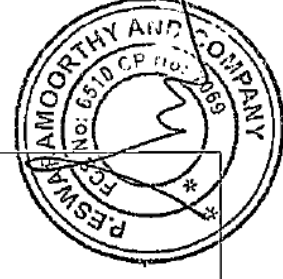
(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

SLN O	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 including specific clause)	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
1.	The disclosure in XBRL format for the Notice of Shareholders' Meeting was not made to the stock exchanges (SEs) as required under Regulation 30(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. However, according to the information and explanation furnished by the company, the Annual Report, including the Notice of the Shareholders' Meeting, was submitted in PDF and XBRL format under Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements)	The disclosure in XBRL format for the Notice of Shareholders' Meeting was not made to the stock exchanges (SEs) as required under Regulation 30(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.	As per Regulation 30(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, events specified in Para A of Part A of Schedule III are deemed to be material events and listed entity shall make disclosure of such events to the Stock Exchanges	The disclosure in XBRL format for the Notice of Shareholders' Meeting was not made to the stock exchanges (SEs) as required under Regulation 30(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.	No action was taken as the Annual Report, including the Notice of the Shareholders' Meeting, was submitted in PDF and XBRL format under Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.	The company has been advised to file the XBRL format for the Notice of Shareholders' Meeting under the required regulation separately.

Regulations, 2015.						
2.	200 Shares held by two promoters of the Company which is not as per Reg 31 (2) which requires that the listed entity shall ensure that hundred percent of shareholding of promoter(s) and promoter group is in dematerialized form and the same is maintained on a continuous basis.	The listed entity shall ensure that hundred percent of shareholding of promoter(s) and promoter group is in dematerialized form and the same is maintained on a continuous basis in the manner as specified by the Board.	The listed entity shall ensure that hundred percent of shareholding of promoter(s) and promoter group is in dematerialized form and the same is maintained on a continuous basis in the manner as specified by the Board.	Non-Compliance of Regulation 31(2) of SEBI (LODR) Regulations, 2015.	The Company has transferred the shares to the IEPF Account during the Financial year 2024 - 2025.	NIL
3.	The meeting for independent directors, as required by SEBI regulations under Regulation 25(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, was not held during the review period.	The meeting for independent directors, as required by SEBI regulations under Regulation 25(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, was not held during the review period.	The meeting for independent directors, as required by SEBI regulations under Regulation 25(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, to be held during the review period.	Non-compliance of regulation 25(3) of SEBI (LODR) Regulations 2015 as the meeting for independent directors, was not held during the review period.	No action was taken	NIL



4.	The evaluation of independent directors and board of directors and committee members, as mandated under Regulation 17(10) and 25(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, was not conducted during the year under review.	Evaluation of independent directors and board of directors and committee members as mandated under Regulation 17(10) and 25(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, was not conducted during the year under review.	The evaluation of independent directors and board of directors and committee members as mandated under Regulation 17(10) and 25(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, to be conducted during the year under review.	Non-compliance of regulation 17(10) and 25(4) of SEBI (LODR) Regulations 2015 as the evaluation of independent directors and board of directors and committee members, as mandated was not conducted during the year under review.	No action was taken	NIL
5.	The Company is maintaining a functional website and has disseminated information in the website of the company as required under Reg 46, however the company has not disseminated few of the disclosures such as (i) Corporate Governance Report (ii) Disclosures of Related Party Transaction submitted to the SE's etc., According to the explanation given to me,	The Company has not disseminated certain requisite information in the website of the company as required under Regulation 46 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.	Every Listed Entity shall disseminate the certain information as provided under Regulation 46 (2) under a Separate Section on its Website.	Non-compliance of regulation 46 (2) of SEBI (LODR) Regulations 2015 as the Company has not disseminated certain requisite information in the website	Management has taken all efforts to revamp the website and proper website is in place	NIL

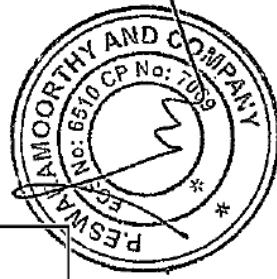


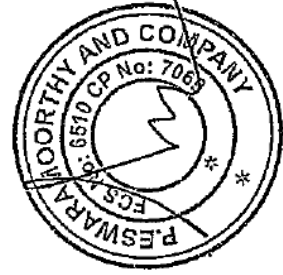
6.	the Company is in the process of launching new website.	Mr. S Rajkumar, the company's promoter, engaged in a contra trade involving 2,07,000 shares valued at Rs. 1,75,85,080 during November 28th to 29th 2023. Consequently, a penalty of Rs. 10 lakhs was imposed by the Audit Committee of the Company for the violation committed by the designated person, as per paragraph 13 of Schedule B delineating Minimum Standards for Code of Conduct of Listed Companies to Regulate, Monitor, and Report Trading by Designated Persons under the SEBI (Prohibition of Insider Trading) Regulations, 2015. This was reported to the Stock Exchanges on 29th December 2023, as mandated by SEBI regulations.	Mr. S Rajkumar, the company's promoter, engaged in a contra trade involving 2,07,000 shares valued at Rs. 1,75,85,080 during November 28th to 29th 2023.	Regulation 5 & 9 of SEBI (PIT) Regulation, 2015 and paragraph 13 of Schedule B delineating Minimum Standards for Code of Conduct of Listed Companies.	Non-compliance of Regulation 5 & 9 of SEBI (PIT) Regulation, 2015 and paragraph 13 of Schedule B delineating Minimum Standards for Code of Conduct of Listed Companies.	Penalty of Rs. 10 lakhs was imposed by the Audit Committee of the Company for the violation committed by the designated person, as per paragraph 13 of Schedule B delineating Minimum Standards for Code of Conduct of Listed Companies to Regulate, Monitor, and Report Trading by Designated Persons under the SEBI (Prohibition of Insider Trading) Regulations, 2015. This was reported to the Stock Exchanges on 29th December 2023, as mandated by SEBI regulations. The company has received the penalty amount from Mr. S Rajkumar and has transferred the amount to Investor Protection and Education Fund.	NIL
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(ii) I hereby report that, during the review period the compliance status of the listed entity is appended as below:

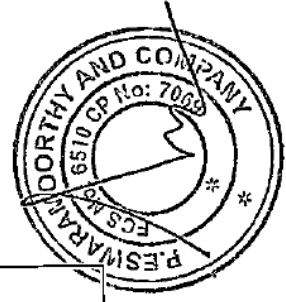
Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations /Remarks by PCs*
1.	<u>SECRETARIAL STANDARD</u> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	Yes	None
2.	<u>ADOPTION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



P. Eswaramoorthy and Company, Company Secretaries Continuous Sheet...

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	As confirmed by the management no action was taken against the listed entity / its directors / its subsidiaries and its promoters.	NONE
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.	<u>ADDITIONAL NON-COMPLIANCES, IF ANY</u> 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.

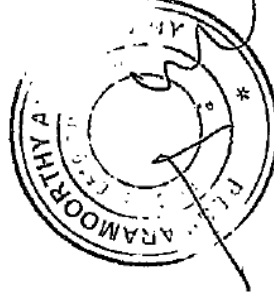


We further, report that the listed entity is in compliance/ not in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations : Not Applicable

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: 29.05.2025
UDIN: F006510G000481468
Peer review Cert. No.933/2020