



Subramanian Chandrasekar

Old No. 11A, New No.7, Saradambal Street
T.Nagar, Chennai - 600 017.

Email: cschandrasekar2015@gmail.com

Mobile: 98410 85273

GSTN : 33AFKPC9010P1ZD

SECRETARIAL COMPLIANCE REPORT
OF
DR. AGARWAL'S EYE HOSPITAL LIMITED
FOR THE FINANCIAL YEAR ENDED MARCH 31, 2024

I, Subramanian Chandrasekar, Practising Company Secretary, have examined:

- (a) all the documents and records made available to me and explanation provided by **DR. AGARWAL'S EYE HOSPITAL 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 certification;

for the year ended March 31, 2024 ("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 Securities and Exchange Board of India ("SEBI").

The Specific Regulations, whose provisions and circulars / guidelines issued thereunder, have been examined, wherever applicable, include:

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (c) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;





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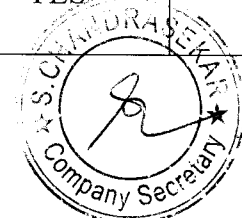
The Provisions of the following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') were not applicable to the Company during the audit period, since there were no issues or any such events during the year which required specific compliance under:

- (a) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (b) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;
- (c) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- (d) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; and
- (e) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;

and circulars/guidelines issued thereunder;

Based on the above examination, I, hereby report that, during the Review Period the compliance status of listed entity is appended as below:

Sl. No.	Particulars	Compliance status (Yes/No/NA)	Observations/ Remarks by PCS*
1.	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	YES	NIL
2.	Adoption and timely updation of the Policies: <ul style="list-style-type: none">• All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities.• All the policies are in conformity with SEBI Regulations and have been reviewed and updated on time as per the regulations/circulars/guidelines issued by SEBI.	YES YES	NIL NIL





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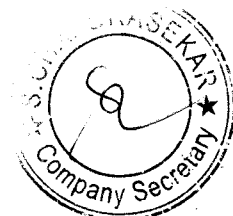
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Sl. No.	Particulars	Compliance status (Yes/No/NA)	Observations/ Remarks by PCS*
3.	Maintenance and disclosures on Website: <ul style="list-style-type: none">The Listed entity is maintaining a functional website.Timely dissemination of the documents / information under a separate section on the website.Web-links provided in annual corporate governance reports under Regulation 27 (2) are accurate and specific which redirects to the relevant document(s)/section of the website.	YES YES YES	NIL NIL NIL
4.	Disqualification of Director: None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013.	YES	NIL
5.	Details related to Subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies. (b) Requirements with respect to disclosure of material as well as other subsidiaries.	NA NA	The listed entity does not have material subsidiary Companies
6.	Preservation of Documents: 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	NIL
7.	Performance Evaluation: 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	NIL





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Sl. No.	Particulars	Compliance status(Yes/ No / NA)	Observations/ Remarks by PCS*
8.	Related Party Transactions: (a)The listed entity has obtained prior approval of Audit Committee for all Related party transactions; or (b)The listed entity has provided 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	Prior Approval of the Audit Committee has been obtained.
9.	Disclosure of events or information: 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	NIL
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015.	YES	NIL
11.	Actions taken by SEBI or Stock Exchange(s), if any: No 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 except as provided under separate paragraph herein (**)	YES	NIL
12.	Additional Non-compliances, if any: No additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	YES	NIL





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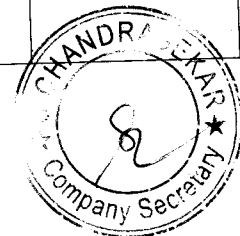
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Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

Sl. No.	Particulars	Compliance status(Yes/ No / NA)	Observations/ Remarks by PCS*
1.	Compliances with the following conditions while appointing/re-appointing an auditor		
	i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or	NA	There was no resignation of auditor during the review period.
	ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or	NA	There was no resignation of auditor during the review period.
	iii. If the auditor has signed the limited review/audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/audit report for the last quarter of such financial year as well as the audit report for such financial year.	NA	There was no resignation of auditor during the review period.
2.	Other conditions relating to resignation of statutory auditor		
	i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee: a. In case of any concern with the management of the listed entity/ material subsidiary such as non availability of information / noncooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.	NA	There was no resignation of auditor during the review period.





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	<p>b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information/explanation from the company, the auditor has informed the Audit Committee the details of information/explanation sought and not provided by the management, as applicable.</p> <p>c. The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor.</p>	NA	There was no resignation of auditor during the review period.
	<p>ii. Disclaimer in case of non-receipt of information:</p> <p>The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.</p>	NA	There was no resignation of auditor during the review period.
3.	<p>The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019.</p>	NA	There was no resignation of auditor during the review period.





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

Sl. No.	Compliance Requirement (Regulation/s/circulars/guidelines including specific clause)	Regulation/Circular No.	Deviations	Action Taken by	Type of Action: Advisory / Clarification / Fine / Show Cause Notice/ Warning, etc.	Details of Violation	Fine Amount	Observations/Remarks of the Practising Company Secretary	Management Response	Remarks
1.	As per Regulation 31 (2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, 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.	Regulation 31 (2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	The promoter / promoter group shareholding is not held hundred percent in dematerialized form. 6,700 shares are held by two promoter / promoter group, namely Ms. Sunita Agarwal and Mr. Pankaj Sondhi who hold 6,600 shares and 100 shares respectively in physical form as of 31st March 2024.	Nil	Nil	Not Applicable	Nil	Non compliance of Regulation 31(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as of 31st March 2024.	The Promoter group's 6600 shares held by Dr. Sunita Rana Agarwal and 100 shares held by Mr. Pankaj Sondhi were dematerialized on 30th April 2024 and hence, there is no non-compliance as of date.	





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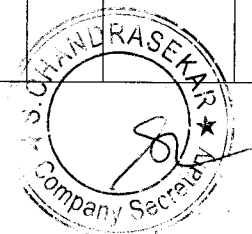
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(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sl. No.	Compliance Requirement (Regulations/circulars/ guidelines including specific clause)	Regulation/Circular No.	Deviations	Action Taken by	Type of Action: Advisory/ Clarification / Fine / Show Cause Notice/ Warning, etc.	Details of Violation	Fine Amount	Observations/ Remarks of the Practising Company Secretary	Management Response	Remarks
1.	As per Regulation 31 (2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, 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. Whereas, the promoter /promoter group shareholding is not held hundred percent in dematerialized form. 6,700 shares are held by two promoter/promoter group in physical form. Hence, there is noncompliance With respect to Regulation 31 (2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	Regulation 31 (2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	The promoter / promoter group shareholding is not held hundred percent in dematerialized form. 6,700 shares are held by two promoter / promoter group, namely Ms. Sunita Agarwal and Mr. Pankaj Sondhi who hold 6,600 shares and 100 shares respectively, in physical form.	Nil	Nil	Not Applicable	Nil	The Company shall take necessary steps to comply with the said regulation in the ensuing year and ensure compliance thereafter	The Promoter group's 6600 shares held by Dr. Sunita Rana Agarwal and 100 shares held by Mr. Pankaj Sondhi were dematerialized on 30th April 2024 and hence, there is no non-compliance as of date.	





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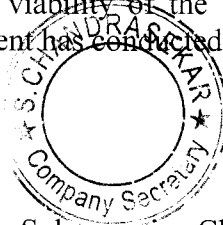
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Note:

- ❖ Maintenance of secretarial records, compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity. My responsibility is to certify based upon my examination of relevant documents and information. This is neither an audit nor an expression of opinion.
- ❖ I have also relied on scanned/soft copies of various documents/records which were provided by the listed entity.
- ❖ I have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
- ❖ This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) 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.

Signature:



Name of the Practising Company Secretary: Subramanian Chandrasekar

FCS No.: 6773; COP No. : 13761

Peer Review Certificate No.2902/2023

UDIN: F006773F000303949

S. CHANDRASEKAR

Company Secretary

No: F0773 / C.P. No: 13761

Place: Chennai

Date: 03rd May 2024