



Subramanian Chandrasekar

Practising Company Secretary

Old No. 11A, New No.7, Saradambal Street

T.Nagar, Chennai - 600 017.

Email: cschandrasekar2015@gmail.com

Mobile: 98410 85273

GSTN : 33AFKPC9010P1ZD

FORM NO.MR3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To

The Members

DR THIND EYE CARE PRIVATE LIMITED

701 R, Mall Road, Model Town, Jalandhar,

Punjab, India, 144003

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **DR THIND EYE CARE PRIVATE LIMITED** (hereinafter called “**the Company**”). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the books, papers, minute books, forms and returns filed and other records maintained by **DR THIND EYE CARE PRIVATE LIMITED** and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended March 31, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

1. I have examined the books, papers, minute books, forms and returns filed and other records, including the website of the Company, maintained by **DR THIND EYE CARE PRIVATE LIMITED** for the financial year ended March 31, 2026 according to the provisions of:
 - (i) Companies Act, 2013 (“the Act”) and the rules made thereunder, as applicable;
 - (ii) Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
 - (iii) Foreign Exchange Management Act, 1999 and the rules and regulations made



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thereunder to the extent of Downstream Investment.

2. I have examined compliance with the following other laws specifically applicable to the industry to which the Company is engaged in the business of:

- (a) Environment Protection Act, 1986;
- (b) Bio-Medical Waste (Management & Handling) Rules, 1998;
- (c) Pharmacy Act, 1948; and
- (d) Drugs and Cosmetic Rules, 1945.

I have relied on the representations made by the Company and its officers, relating to systems and mechanisms framed by the Company, for ensuring compliance with the other applicable Acts specific to the Industry, Laws and Regulations as applicable to the Company.

I further report that the compliance by the Company of other applicable laws like direct and indirect tax laws have not been reviewed in this audit, since the same have been subject to review under statutory financial audit and other designated professionals.

3. I have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards with respect to Board Meetings (SS-1) and General Meetings (SS-2) issued by The Institute of Company Secretaries of India, as approved by the Central Government and the amendments w.r.t. the same; and

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

4. I further report that:

- (a) The Board of Directors of the Company is duly constituted and there was no change in the composition of the Board of Directors during the period under review.
- (b) Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent to them at least seven days in advance and necessary approvals were sought in case of shorter notice, and system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
- (c) Decisions are carried through majority, while the dissenting members' views, if any, are captured and recorded as part of the minutes.



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5. I further report that there are adequate systems and processes in the Company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.
6. I further report that during the audit period, the Company has sought the approval of its members at an Extra Ordinary General Meeting held on December 24, 2025 for the appointment of M/s. S.R. Batliboi & Associates LLP as the Statutory Auditors of the Company for the FY 2025-26 to fill the casual vacancy arising as a result of the resignation of M/s. Deloitte Haskins & Sells, the erstwhile statutory auditors of the Company.

Signature:

Name of the Practising Company Secretary: Subramanian Chandrasekar

FCS No.: 6773; COP No.: 13761

Peer Review Certificate No.2902/2023

UDIN: F006773H000424971

Place: Chennai

Date: 21.05.2026

This report is to be read with my letter of even date which is annexed as “Annexure A” and forms an integral part of this report.



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Annexure A

To

The Members

DR THIND EYE CARE PRIVATE LIMITED

701 R, Mall Road, Model Town, Jalandhar,

Punjab, India, 144003

My report of even date is to be read along with this letter.

1. Maintenance of secretarial records is the responsibility of the management of the company. My responsibility is to express an opinion on these secretarial records based on my audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices I followed provide a reasonable basis for my opinion.
3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Wherever required, I have obtained the Management Representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit Report is neither an assurance as to future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.
7. I have also relied on scanned / soft copies of various documents / records which were provided by the Company.

Signature:

Name of the Practising Company Secretary: Subramanian Chandrasekar

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