

FORM No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2026.

{Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014}

To

The Members of
HANNAH JOSEPH HOSPITAL LIMITED
(CIN: L74999TN2011PLC082860)
Regd. Office: 134, Lake View Road, K.K.Nagar,
Madurai- 625020, Tamilnadu

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by HANNAH JOSEPH HOSPITAL LIMITED (hereinafter called as "the Company"). Secretarial audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conduct/ statutory compliance and expressing our opinion thereon.

Our responsibility is to express an opinion on the compliance of the applicable laws and maintenance of records based on audit. We have conducted the audit in accordance with the applicable Auditing Standards issued by The Institute of Company Secretaries of India. The Auditing Standards requires that the Auditor shall comply with statutory and regulatory requirements and plan and perform the audit to obtain reasonable assurance about compliance with applicable laws and maintenance of records.

Based on our verification of the Company's books, papers, minutes books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the Financial year ended on March 31, 2026, (hereinafter called as the "Audit Period") 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:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by HANNAH JOSEPH HOSPITAL LIMITED for the financial year ended on March 31, 2026, according to the provisions of:

- (i) The Companies Act, 2013 ('the Act') and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;



(The Company has not received any Foreign Direct Investment, not made any Overseas Direct Investment and not raised any External Commercial Borrowings during the audit period.)

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'): -

(i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(ii) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(iii) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

iv) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(v) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act, 2013 and dealing with client.

(vi) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; *(during the audit period, not applicable to the Company);*

(vii) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 *(during the audit period, not applicable to the Company);*

(viii) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; *(during the audit period, not applicable to the Company);*

(ix) The Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018 *(during the audit period, not applicable to the Company);*

(x) The Listing Agreement entered into by the Company with Bombay Stock Exchange Ltd read with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the Company's IPO and listing under SME platform.

The other laws as applicable to the Company informed to us by the management of the Company are furnished in Annexure-1.

We have also examined compliance with the applicable clauses of the Secretarial Standard - 1 and 2, issued by the Institute of Company Secretaries of India.

During the audit period, the Company has complied with the applicable provisions of the aforesaid Acts, Rules made thereunder, Regulations, Guidelines, Standards, etc.



[Handwritten signature]

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of the Executive Directors, Non-Executive Directors and Independent Directors. There was no change in the composition of the Board of Directors during the period under review.

Adequate notices are given to all Directors for the Board / Committee Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors and Committees of the Board, as recorded in the minutes.

We 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.

We further report that during the audit period, the Company had the following specific events/ actions having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.:

1. The Company has allotted 60,00,000 equity shares pursuant to its Initial Public Offer on 29/01/2026.
2. The Company has listed its 2,26,98,363 fully paid-up equity shares in the BSE's SME platform on 02/02/2026.

During the audit period, it was reported that the Company did not have any material subsidiary and associate entity.

For S. RAJAGURU & ASSOCIATES,
(ICSI Unique Code: S2023TN952000)



Santhanamarimuthu Rajaguru
Practicing Company Secretary
Membership No: F2046
C.P. No: 26767
PR No.7470/2025

UDIN: F002046H000628606
Madurai,
15th June, 2026

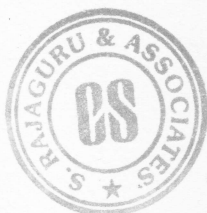
Note: This report is to be read with our letter of even date which is annexed as 'Annexure- 2' and forms an integral part of this report.

List of laws specifically applicable to the Company.

1. Tamil Nadu Shops and Establishments Act, 1947
2. Tamil Nadu Tax on Professions, Trades, Callings and Employments Act, 1992
3. Tamil Nadu Private Clinical Establishments (Regulation) Act, 1997.
4. Tamil Nadu Public Health Act, 1939.
5. The Tamil Nadu Industrial Establishments (National, Festival and Special Holidays) Act, 1958.
6. Tamil Nadu Public Building License Act, 1965.
7. Tamil Nadu Fire and Rescue Act, 1985.
8. The Tamil Nadu Lifts and Escalators Act, 1997.

List of other laws applicable to the Company.

1. The Clinical Establishments (Registration and Regulation) Act, 2010 and Clinical Establishments (Central Government) Rules, 2012.
2. The Pre-Natal Diagnostic Techniques (Regulation and Prevention of Misuse) Act, 1994.
3. The National Medical Commission Act, 2019
4. Drugs and Cosmetics Act, 1940 ("Drugs and Cosmetics Act") and Amendment Act 1982
5. Narcotic Drugs and Psychotropic Substances Act, 1985 ("NDPS Act")
6. Ethical Guidelines for Biomedical Research on Human Participants, 2006 ("ICMR Code")
7. Transplantation of Human Organs Act, 1994 ("Transplantation Act")
8. Legal Metrology Act, 2009 and The Legal Metrology (General) Rules, 2011
9. Atomic Energy (Radiation Protection) Rules, 2004 ("Radiation Rules")
10. Atomic Energy (Safe Disposal of Radioactive Wastes) Rules, 1987 ("Radioactive Waste Rules")
11. Safety Code for Medical Diagnostic X-Ray Equipment and Installations, 2001 (the "X-Ray Safety Code")
12. Registration of Births and Deaths Act, 1969 ("RBD Act")
13. Safety Code for Nuclear Medicine Facilities, 2011 ("Nuclear Medicine Facilities Code")
14. Pharmacy Act, 1948 and Pharmacy Practice Regulations, 2015
15. Food Safety and Standards Act, 2006
16. Epidemic Disease Act, 1897 ("ED Act")
17. The Guidelines for Exchange of Human Biological Material for Biomedical Research Purposes, 1997 ("HBM Guidelines")



To

The Members,
HANNAH JOSEPH HOSPITAL LIMITED
(CIN: L74999TN2011PLC082860)
Regd. Office: Lake View Road, K.K.nagar,
Madurai- 625016, Tamilnadu

Our Secretarial Audit Report for the financial year ended March 31, 2026 of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We 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. We believe that the processes and practices we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Wherever required, we 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 laws, rules, regulations, standards are the responsibility of the management. Our examination was limited to the verification of procedures on test basis.
6. As regard to the books, papers, forms, reports and returns filed by the Company under the provisions referred in Secretarial Audit Report in Form MR-3, the adherence and compliance to the requirements of the said regulations is the responsibility of management. Our examination was limited to checking the execution and timeliness of the filing of various forms, reports, returns and documents that need to be filed by the Company with various authorities under the said regulations. We have not verified the correctness and coverage of the contents of such forms, reports, returns and documents.
7. The secretarial audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For S. RAJAGURU & ASSOCIATES,
(ICSI Unique Code: S2023TN952000)



Santhanamarimuthu Rajaguru
Practicing Company Secretary
Membership No: F2046
C.P. No: 26767
PR No.7470/2025

Madurai,
15th June, 2026
