

29th May 2024

The National Stock Exchange of India Limited Exchange Plaza, 5 th Floor Plot No.C/1, G Block Bandra Kurla Complex Bandra (East) Mumbai -400 051 Code: EIHOTEL	BSE Limited Corporate Relationship Dept. 1 st Floor, New Trading Ring Rotunda Building Phiroze Jeejeebhoy Towers Dalal Street, Fort, Mumbai-400001 Code: 500840
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Sub: Annual Secretarial Compliance Report for the Financial Year ended 31st March 2024

Dear Sir / Madam,

Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/27 /2019 dated 8th February 2019, we are enclosing herewith Annual Secretarial Compliance Report of the Company for the Financial Year ended 31st March 2024, issued by M/s. JUS & Associates, Company Secretaries.

The above may please be taken on record.

Thank you,

Yours faithfully

For ElH Limited

Lalit Kumar Sharma
Company Secretary

ANNUAL SECRETARIAL COMPLIANCE REPORT For the financial year ended March 31, 2024

[Pursuant to Circular No. CIR/CFD/CMD1/27/2019 dated February 8, 2019 issued by Securities and Exchange Board of India, as amended]

To
The Members,
EIH Limited
N-806-A, 8th Floor, Diamond Heritage Building,
16, Strand Road, Fairley Place, Kolkata-700001

We have examined:

- a) all the documents and records made available to us and explanations provided by **EIH 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 financial year ended March 31, 2024 (“Review Period”) in respect of compliance with the provisions of:
 - i) the Securities and Exchange Board of India Act, 1992 (“SEBI Act”) as amended from time to time and the Regulations, circulars, guidelines issued there under; and
 - ii) the Securities Contracts (Regulation) Act, 1956 (“SCRA”) as amended from time to time, rules made there under and the Regulations, circulars, guidelines issued there under by the Securities and Exchange Board of India (“SEBI”).

The specific Regulations, whose provisions have been examined, include:

- a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.
- b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended from time to time; these regulations were not applicable to the Company during the financial year since the Company did not raise any money from the public and hence, these regulations have not been examined for the purpose of this report.
- c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, as amended from time to time.
- d) Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018, as amended from time to time; these regulations were not applicable to the Company during the financial year since the Company did not buy-back any of its securities and hence, these regulations have not been examined for the purpose of this report.
- e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, as amended from time to time; these regulations were not applicable to the Company during the financial year since the Company does not have any such scheme in operation and hence, these regulations have not been examined for the purpose of this report.

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f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021, as amended from time to time; these regulations were not applicable to the Company during the financial year since the Company did not raise any money through non-convertible securities from the public and hence, these regulations have not been examined for the purpose of this report.

g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended from time to time.

and circulars/ guidelines issued there under;

and based on the above examination, we hereby report that during the Review Period:

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

S. 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 Practicing Company Secretary (PCS)	Management Response	Remarks
Not applicable										

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

S. No	Observations/ Remarks of the Practicing Company Secretary (PCS) in previous reports	Observations made in the Secretarial Compliance Report for the year ended....	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation/ deviations and action taken/ penalty imposed, if any, on the listed entity	Remedial actions if any, taken by the listed entity	Comments of the PCS on actions taken by the listed entity
Not Applicable						

II. We hereby report that during the review period the compliance status of the listed entity with the following requirements:

S. No	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remarks by PCS
1.	<u>Secretarial Standards:</u> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI).	Yes	

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2.	<u>Adoption and timely updation of the Policies:</u> <ul style="list-style-type: none">All applicable policies under SEBI Regulations are adopted with the approval of Board of Directors of the Listed EntityAll the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI	Yes Yes	
3.	<u>Maintenance and disclosures on Website:</u> <ul style="list-style-type: none">The Listed entity is maintaining a functional websiteTimely dissemination of the documents/information under a separate section on the websiteWeb-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	
4.	<u>Disqualification of Director:</u> <p>None of the Directors of the Company are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	Yes	
5.	<u>Details related to Subsidiaries of listed entities have been examined w.r.t.:</u> <p>(a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries</p>	Yes Yes	
6.	<u>Preservation of Documents:</u> <p>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</p>	Yes	
7.	<u>Performance Evaluation:</u> <p>The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of financial year as prescribed in SEBI Regulations.</p>	Yes	

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8.	<p><u>Related Party Transactions:</u></p> <p>(a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions;</p> <p>(b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee.</p>	<p>Yes</p> <p>Yes</p>	<p>RPTs proposed to be entered into during the financial year are approved by the Audit Committee (AC) before the beginning of the year. As per RPT policy of the listed entity, RPTs for which omnibus approval is granted are reviewed by AC from time to time. Further, RPTs in the ordinary course of business and at arm's length basis and not being material as per RPT Policy which could not be anticipated at the time of seeking omnibus approval or where its pre-approved limit has fallen short are brought up before AC for its approval /ratification.</p>
9.	<p><u>Disclosure of events or information:</u></p> <p>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.</p>	<p>Yes</p>	
10.	<p><u>Prohibition of Insider Trading:</u></p> <p>The listed entity is in compliance with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015</p>	<p>Yes</p>	
11.	<p><u>Actions taken by SEBI or Stock Exchange(s), if any:</u></p> <p>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.</p>	<p>NA</p>	<p>No action taken either by SEBI or by Stock Exchanges.</p>
12.	<p><u>Resignation of Statutory Auditors from the listed entity or its material subsidiary:</u></p> <p>In case of resignation of statutory auditors from the listed entity or any of its material subsidiaries during the financial year, the listed entity and /or its material</p>	<p>NA</p>	<p>During the review period, neither the statutory auditors of the listed entity nor of the material subsidiaries resigned.</p>

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	subsidiary/ies has/have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of Master Circular on compliance with the provisions of LODR Regulations by listed entities.		
13.	<u>Additional Non-compliances, if any:</u> No additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	NA	No additional non-compliance observed.

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 certify 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 Accounts of the listed entity.
4. 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.

For Jus & Associates
Company Secretaries

Dr. Ajay Kumar Jain

Proprietor

Membership Number: FCS -1551

Certificate of Practice Number: 21898

Firm Registration Number: S2010DE695800

Peer Review Certificate Number: 1325/2021

UDIN: F001551F000435633

Date: May 28, 2024

Place: New Delhi