

ElH Limited

A MEMBER OF THE OBEROI GROUP

CIN: L55101WB1949PLC017981

CORPORATE OFFICE: 7, SHAM NATH MARG, DELHI – 110 054, INDIA/ TELEPHONE: +91 - 11- 2389 0505

WEBSITE: WWW.EIHLTD.COM

E-mail: isdho@oberoigroup.com

25th May 2023

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	The 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 2023

Dear Sir / Ma'am,

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 2023, issued by M/s. JUS & Associates, Company Secretaries.

Kindly take the above on record.

Thank you,

Yours faithfully

For ElH Limited

Lalit Kumar Sharma
Company Secretary

ANNUAL SECRETARIAL COMPLIANCE REPORT For the year ended March 31, 2023

[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
4, Mangoe Lane,
Kolkata- 700001

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **EIH Limited** (hereinafter referred as 'the listed entity'), having its Registered Office at 4, Mangoe Lane, Kolkata- 700001. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that in our opinion, the listed entity has, during the review period covering the financial year ended on March 31, 2023, complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter.

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 certification;

for the financial year ended March 31, 2023 ("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 Review Period since the Company did not raise any money from the public or through rights issue and hence, these regulations have not been examined for the purpose of this report;

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- 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 Review Period 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 Review Period 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;
- 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 Review Period since the Company did not raise any money through non-convertible securities 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 compliance with the Structured Digital Database;
- h) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993, as amended from time to time; these regulations have cease to become applicable to the Company since it has surrendered the license after having stopped share transfer agents operations during the previous financial year ended March 31, 2022 and had appointed Link Intime India Private Limited as its share transfer agents;
- i) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021, as amended from time to time; these regulations did not become applicable to the Company during the Review Period and hence, these regulations have not been examined for the purpose of this report;

and circulars/ guidelines issued there under.

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	Management Response	Remarks
	Not applicable									

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

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	Management Response	Remarks
Not applicable										

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 are as under:

S.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	Statutory auditor did not resign during the year.
	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	Statutory auditor did not resign during the year.
	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	Statutory auditor has not resigned during the year.
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 / non-cooperation by	NA	Statutory auditor did not resign during the year.

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	<p>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.</p> <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 communicated its views to the management and the auditor.</p> <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>	<p>NA</p> <p>NA</p> <p>NA</p>	<p>Statutory auditor did not resign during the year.</p> <p>Statutory auditor did not resign during the year.</p> <p>Statutory auditor did not resign during the year.</p>
3.	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.	NA	Statutory auditor did not resign during the year.

We hereby further report that during the Review Period the compliance status of the listed entity is as under:

S.No	Particulars	Compliance status (Yes/No/NA)	Observations/ Remarks by PCS
1.	<p><u>Secretarial Standards:</u></p> <p>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</p>	Yes	

	notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable		
2.	<p><u>Adoption and timely updation of the Policies:</u></p> <ul style="list-style-type: none"> • All applicable policies under SEBI Regulations are adopted with the approval of Board of Directors of the listed entity • All the policies are in conformity with SEBI Regulations and have been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI 	Yes Yes	
3.	<p><u>Maintenance and disclosures on Website:</u></p> <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 re-directs to the relevant document(s)/ section of the website 	Yes Yes Yes	
4.	<p><u>Disqualification of Director:</u></p> <p>None of the Directors of the Company are disqualified under Section 164 of Companies Act, 2013</p>	Yes	
5.	<p><u>Details related to Subsidiaries of listed entities have been examined with reference to.:</u></p> <p>(a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries</p>	Yes Yes	
6.	<p><u>Preservation of Documents:</u></p> <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.	<p><u>Performance Evaluation:</u></p> <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	

8.	<u>Related Party Transactions:</u> (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 Yes	
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	
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	
11.	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u> 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 after.	Yes, no action taken	
12.	<u>Additional Non-compliances, if any:</u> No additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	Yes, no additional non-compliance	

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.

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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**

Ajay
Kumar Jain

Digitally signed by
Ajay Kumar Jain
Date: 2023.05.22
16:56:22 +05'30'

Dr. Ajay Kumar Jain

Proprietor

Membership Number: FCS -1551

Certificate of Practice Number: 21898

Firm Registration Number: S2010DE695800

Peer Review Certificate Number: 1325/2021

Date: May 22, 2023

Place: New Delhi

UDIN: F001551E000341033