

3rd December 2020

The National Stock Exchange of India Limited Exchange Plaza, 5 th Floor Plot No..C/1, G Block Bandra Kurla Complex Bandra(E) 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	The Calcutta Stock Exchange Limited 7,Lyons Range Kolkata-700001 Code:05
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Sub: Disclosure of Related Party Transactions pursuant to Regulation 23(9) SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015

Dear Sir / Madam,

Pursuant to Regulation 23(9) SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, please find enclosed disclosure of related party transactions on a consolidated basis for half year ended 30th September 2020.

Kindly take the above on record and host on the website.

Thank you,
Yours faithfully

For **EIH Limited**



S.N. Sridhar
Company Secretary

ElH Limited

List of Related Parties

In accordance with the requirements of Indian Accounting Standard (Ind AS) - 24 'Related Party Disclosures' the names of the related party where control exists / able to exercise significant influence along with the aggregate transactions and half year-end balance with them in the ordinary course of business and on arms' length basis are given below

Key Management Personnel of the company and close member of Key Management Personnel of the company

Mr. P.R.S. Oberoi
Mr. S.S. Mukherji
Mr. Vikram Oberoi
Mr. Arjun Oberoi
Ms. Nita M. Ambani
Ms. Chhavi Rajawat
Mr. Manoj Harjivandas Modi
Mr. Rajeev Gupta
Mr. Anil K. Nehru
Mr. Sudipto Sarkar
Mr. L. Ganesh
Mr. Sanjay Gopal Bhatnagar
Mr. Kallol Kundu
Mr. S.N. Sridhar
Ms. Natasha Oberoi (Daughter of Mr. P.R.S. Oberoi)

Enterprises in which Key Management Personnel and close member of Key Management Personnel have Joint Control or Significant influence with whom transactions have taken place during the half year ended September 30, 2020

Oberoi Hotels Private Limited
Oberoi Holdings Private Limited
Oberoi Investments Private Limited
Oberoi Buildings and Investments Private Limited
Oberoi Plaza Private Limited
Bombay Plaza Private Limited
Oberoi International LLP
Oberoi Leasing and Finance Company Private Limited

Enterprises which are post employment benefit plan for the benefit of employees

EIH Employees' Gratuity Fund
EIH Executive Superannuation Scheme

Associates & Joint Ventures

(a) Associates

EIH Associated Hotels Limited
La Roseaie De L'atlas
Usmart Education Limited

(b) Joint Ventures

Mercury Car Rentals Private Limited
Oberoi Mauritius Ltd

(c) Subsidiary of Joint Venture

Island Resort Ltd

ElH Limited

Transactions with Related Parties for the half year ended 30th September, 2020

Amounts in INR

NATURE OF TRANSACTIONS	Associates & Joint Ventures	Enterprises in which Key Management Personnel have Joint Control	Key Management Personnel / Relative of Key Management Personnel	Enterprises which are post employment benefit plan for the benefit of employees
PURCHASES				
Purchase of Goods & Services				
Mercury Car Rentals Private Limited	15,121,871	-	-	-
ElH Associated Hotels Limited	2,723,143	-	-	-
Island Resort Ltd	228,359	-	-	-
Oberoi International LLP	-	228,202	-	-
Total	18,073,373	228,202	-	-
EXPENSES				
Rent				
ElH Associated Hotels Limited	623,600	-	-	-
Ms. Natasha Oberoi, D/o Mr. P.R.S.Oberoi	-	-	90,000	-
Total	623,600	-	90,000	-
Royalty				
Oberoi Hotels Pvt Ltd	-	8,868,469	-	-
Total	-	8,868,469	-	-
Short-term employee benefits				
Mr. S.S. Mukherji	-	-	1,470,000	-
Mr. Vikram Oberoi	-	-	1,600,000	-
Mr. Arjun Oberoi	-	-	1,600,000	-
Mr. Kallol Kundu	-	-	9,272,449	-
Mr. S N Sridhar	-	-	4,408,526	-
Total	-	-	18,350,975	-
Post-employment benefits				
Mr. Vikram Oberoi	-	-	931,934	-
Mr. Arjun Oberoi	-	-	987,655	-
Mr. Kallol Kundu	-	-	542,815	-
Total	-	-	2,462,404	-
Directors' sitting fees				
Mr. P.R.S. Oberoi	-	-	80,000	-
Mr. Vikram Oberoi	-	-	160,000	-
Mr. Arjun Oberoi	-	-	160,000	-
Ms. Nita M. Ambani	-	-	100,000	-
Mr. Manoj Harjivandas Modi	-	-	75,000	-
Mr. Rajeev Gupta	-	-	225,000	-
Mr. Anil K. Nehru	-	-	300,000	-
Mr. Sudipto Sarkar	-	-	175,000	-
Mr. L. Ganesh	-	-	275,000	-
Mr. Sanjay Gopal Bhatnagar	-	-	50,000	-
Ms. Chhavi Rajawat	-	-	205,000	-
Mr. S N Sridhar	-	-	80,000	-
Total	-	-	1,885,000	-
Total Key management personnel compensation	-	-	22,698,379	-
SALES				
Sale of Goods and Services				
Mercury Car Rentals Private Limited	1,950,267	-	-	-
ElH Associated Hotels Limited	122,477,260	-	-	-
Island Resort Ltd	2,621,509	-	-	-
La Roseaie De L'atlas	217,030	-	-	-
Oberoi Hotels Pvt Ltd	-	7,262,543	-	-
Total	127,266,066	7,262,543	-	-

NATURE OF TRANSACTIONS	Associates & Joint Ventures	Enterprises in which Key Management Personnel have Joint Control	Key Management Personnel / Relative of Key Management Personnel	Enterprises which are post employment benefit plan for the benefit of employees
INCOME				
<u>License Agreement</u>				
Mercury Car Rentals Private Limited	109,145	-	-	-
EIH Associated Hotels Limited	859,620	-	-	-
Oberoi Holdings Pvt Ltd	-	398,349	-	-
Oberoi Investments Pvt Ltd	-	152,854	-	-
Oberoi Buildings and Investments Private Limited	-	576,643	-	-
Oberoi Plaza Pvt Ltd	-	239,845	-	-
Bombay Plaza Pvt Ltd	-	147,445	-	-
Total	968,765	1,515,136	-	-
<u>Management Contract</u>				
EIH Associated Hotels Limited	3,904,922	-	-	-
La Roseraie De L'atlas	1,797,070	-	-	-
Total	5,701,992	-	-	-
<u>Interest</u>				
Oberoi Mauritius Ltd	14,641,775	-	-	-
Total	14,641,775	-	-	-
<u>Dividend Received</u>				
Mercury Car Rentals Private Limited	7,623,530	-	-	-
Total	7,623,530	-	-	-
PAYMENTS				
<u>Refund of Collections to Related Party</u>				
EIH Associated Hotels Limited	271,552	-	-	-
Total	271,552	-	-	-
<u>Expenses reimbursed to Related Party</u>				
EIH Associated Hotels Limited	2,270,096	-	-	-
Oberoi Hotels Pvt Ltd	-	54,300	-	-
Total	2,270,096	54,300	-	-
<u>Advance to Related Party</u>				
Oberoi Mauritius Ltd	14,641,775	-	-	-
Total	14,641,775	-	-	-
RECEIPTS				
<u>Recovery of Collections by Related Party</u>				
EIH Associated Hotels Limited	26,146	-	-	-
Total	26,146	-	-	-
<u>Expenses Reimbursed by Related Party</u>				
Mercury Car Rentals Private Limited	5,054	-	-	-
EIH Associated Hotels Limited	3,286,966	-	-	-
Oberoi Hotels Pvt Ltd	-	540,815	-	-
La Roseraie De L'atlas	253,727	-	-	-
Oberoi International LLP	-	2,500	-	-
Oberoi Holdings Pvt Ltd	-	2,500	-	-
Oberoi Leasing and Finance Company Pvt Ltd	-	2,500	-	-
Total	3,545,747	548,315	-	-
<u>Contribution to Gratuity Fund</u>				
EIH Employee's Gratuity Fund	-	-	-	2,223,472
Total	-	-	-	2,223,472

EIH Limited

Outstanding Balances as on 30th September, 2020

NATURE OF OUTSTANDING	Amounts in INR		
	Associates & Joint Ventures	Enterprises in which Key Management Personnel have Joint Control	Key Management Personnel / Relative of Key Management Personnel
PAYABLES			
<u>For Goods & Services</u>			
Mercury Car Rentals Private Limited	796,140	-	-
EIH Associated Hotels Limited	4,843,016	-	-
Oberoi Hotels Private Limited	-	54,300	-
Oberoi International LLP	-	18,000	-
Total	5,639,156	72,300	-
<u>Royalty</u>			
Oberoi Hotels Private Limited	-	4,919,335	-
Total	-	4,919,335	-
<u>Security Deposit</u>			
Bombay Plaza Private Limited	-	500,000	-
Total	-	500,000	-
ADVANCES AND RECEIVABLES			
<u>For Goods & Services</u>			
Mercury Car Rentals Private Limited	331,138	-	-
EIH Associated Hotels Limited	34,063,377	-	-
Island Resort Ltd	17,482	-	-
La Roseraie De L'atlas	23,284,575	-	-
Oberoi Hotels Pvt Ltd	-	3,499,942	-
Bombay Plaza Pvt Ltd	-	247,981	-
Oberoi Buildings and Investments Private Limited	-	576,643	-
Oberoi Holdings Pvt Ltd	-	400,849	-
Oberoi International LLP	-	2,500	-
Oberoi Plaza Pvt Ltd	-	239,845	-
Oberoi Leasing and Finance Company Pvt Ltd	-	2,500	-
Oberoi Investment Pvt Ltd	-	152,854	-
Total	57,696,572	5,123,114	-
<u>Management Contract</u>			
EIH Associated Hotels Limited	2,998,184	-	-
La Roseraie De L'atlas	1,620,615	-	-
Total	4,618,799	-	-
<u>Advance to Related Party</u>			
La Roseraie De L'atlas	5,303,010	-	-
Oberoi Mauritius Ltd	502,377,004	-	-
Total	507,680,014	-	-