

**EIH LIMITED**  
**RELATED PARTY TRANSACTIONS POLICY-2019**  
**(AMENDEMNT-1 - JANAURY 2020)**

For the existing Clause 4.2 (a) in the RPT Policy– (Revised) 2019, the following be substituted:

**4.2 Review and Approval of Related Party Transaction**

**a. Approval Matrix**

<b>Transaction Type</b>	<b>Approving Authority</b>	<b>Related Party Transaction (RPT)</b>	<b>Threshold</b>
Transactions with Related Parties in the ordinary course of business and at arm’s length	Audit Committee	All types of Transactions	Not applicable
RPT’s are <b>not in</b> the ordinary course of business or <b>not at</b> arm’s length	Audit Committee and the Board  If the RPT’s are as per the threshold specified in column 4, in addition to Audit Committee and the Board, Shareholders	a. Sale, purchase or supply of any goods or materials  b. Selling or buying property of any kind  c. Leasing of property of any kind  d. Availing or rendering of any services  e. Appointment to any office or place of profit  f. Underwriting the subscription of any securities or derivatives	Ten (10%) percent or more of the turnover of the company;  Ten (10%) percent or more of net worth of the company;  Ten (10%) percent or more of the turnover of the company;  Ten (10%) percent or more of the turnover of the company;  Monthly remuneration exceeding two and half lakh rupees (Rupees 2,50,000);  One (1%) percent of the net worth of the Company.

Material RPT	Audit Committee, Board of Directors and Shareholders	a) All types of Transactions excluding brand usage and royalty  b) Brand usage and Royalty payments transactions	Individually or taken together with previous transactions during a financial year, exceeds ten (10%) percent of the Annual Consolidated Turnover of the company as per the last Audited Financial Statement.  Individually or taken together with previous transactions during a financial year, exceed five (5%) percent of the annual consolidated turnover of the company as per the last Audited Financial Statement.
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As per Regulation 23(5)(b) of the listing regulations, in case of any Material Related Party Transaction with a wholly owned subsidiary whose accounts are consolidated with such holding company, prior approval of the Audit Committee will not be required.

As per Regulation 23(4) of the listing regulations, all material related party transactions shall require approval of the shareholders through resolution and no related party shall vote to approve such resolutions whether the entity is a related party to the particular transaction or not.

**Sudipto Sarkar**  
**Chairperson - Audit Committee**

**S.S. Mukherji**  
**Chairperson of the Meeting**

**Dated: 24<sup>th</sup> January 2020**