

# *ElH Limited*

A MEMBER OF THE OBEROI GROUP

CIN: L55101WB1949PLC017981  
CORPORATE OFFICE: 7 SHAM NATH MARG, DELHI -110054, INDIA / TELEPHONE: +91-11-23890505  
WEBSITE: [WWW.EIHLTD.COM](http://WWW.EIHLTD.COM) / EMAIL: [ISDHO@OBEROIGROUP.COM](mailto:ISDHO@OBEROIGROUP.COM)

6<sup>th</sup> June 2026

<b>The National Stock Exchange of India Limited</b> Exchange Plaza, 5 <sup>th</sup> Floor Plot No. C/1, G Block Bandra Kurla Complex Bandra(E) Mumbai - 400051  <b>Code: EIHOTEL</b>	<b>The BSE Limited</b> Corporate Relationship Dept. 1 <sup>st</sup> Floor, New Trading Ring, Rotunda Building Phiroze Jeejeebhoy Towers Dalal Street, Fort Mumbai - 400001  <b>Code: 500840</b>
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## **Sub: Disclosure to Shareholders on Tax Deduction on Dividend**

Dear Sir / Madam,

Disclosure is given pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) read with the SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30<sup>th</sup> January 2026.

Please find enclosed herewith an e-mail communication dated 5<sup>th</sup> June 2026 which has been sent to all the Shareholders, whose email addresses are registered with the Company/Depositories, inter-alia, indicating the process and documentation required for claiming tax exemption on dividend.

The above information is also available on the website of the Company at <https://www.eihltd.com/investors/investor-services-and-contact/>

The above may please be taken on record.

Thanking you,

Yours faithfully,  
For **ElH Limited**

**Lalit Kumar Sharma**  
Company Secretary

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Dear Shareholder,

Trust you and your family are safe and in good health.

We are pleased to inform you that the Board of Directors of ElH Limited, at its meeting held on Tuesday, 26<sup>th</sup> May 2026, has recommended a dividend of Rs. 1.50/- per equity share of face value Rs. 2/- each for the Financial Year ended 31<sup>st</sup> March 2026.

As per the provisions of the Income Tax Act, 2025 (Act), dividend paid or distributed by a company shall be taxable in the hands of Shareholders. Therefore, the Company is required to deduct Tax at Source (TDS) at the rates applicable on the amount distributed to the Shareholders, if approved at the ensuing Annual General Meeting (AGM) of the Company.

**No tax will be deducted on payment of dividend to the resident individual shareholder if the total dividend, paid during Tax Year ('TY') 2026-27, does not exceed Rs 10,000/-**

The tax rate would vary depending on the residential status, category of the shareholder and is subject to furnishing of requisite declarations / documents to the Company.

All shareholders are requested to ensure that the details such as Permanent Account Number (PAN), residential status, category of shareholder (e.g. Domestic Company, Foreign Company, Individual, Firm, LLP, HUF, Foreign Portfolio Investor (FPI), Foreign Institutional Investor (FII), Government, Trust, Alternate Investment Fund - Category I, II or III, etc.), email id and address are updated, in their respective demat account(s) maintained with the Depository Participants.

This communication provides a brief on the applicable Tax Deduction at Source ('TDS') provisions under the Act for Resident and Non-Resident shareholder categories.

## **A. RESIDENT SHAREHOLDERS:**

*A.1 Tax deductible at source for Resident Shareholders (other than resident individual shareholders receiving dividend not exceeding INR 10,000 during TY 2026-27)*

S No.	Particular	Withholding tax rate	Declaration / documents required
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1	Valid PAN updated with the Depository Participant in case shares are held in dematerialized form; or Registrar and Transfer Agent ('RTA') in case shares are held in physical form and no exemption sought by Shareholder	10%	N.A.
2	No / Invalid PAN with the Depository Participant in case shares are held in dematerialized form; or RTA in case shares are held in physical form and no exemption sought by Shareholder	20%	N.A.
3	Availability of lower/nil tax deduction certificate issued by Income Tax Department u/s 395(1) of the Act	Rate specified in Lower tax withholding certificate obtained from Income Tax Department	? Copy of PAN card ? Copy of lower tax withholding certificate obtained from Income Tax Department

*A.2 Nil Tax Deductible at Source on dividend payment to Resident Shareholders if the Shareholders submit documents mentioned in table below with the Company/ RTA*

S No.	Particular	Declaration / documents required
1	An Individual having dividend income more than Rs 10,000 and furnishing Form 121	<ul style="list-style-type: none"> <li>· Copy of PAN card</li> <li>· Declaration in Form No. 121, fulfilling prescribed conditions.</li> </ul>
2	Shareholders to whom section 393(1) of the Act does not apply, such as LIC, GIC, Business Trust (REIT, InVIT) etc.	<ul style="list-style-type: none"> <li>· Copy of PAN card</li> <li>· Self-declaration (<i>Please download the Link given as Annexure-1, at the end of this communication</i>), along with adequate documentary evidence (e.g., registration certificate), to the effect that the no tax withholding is required as per provisions of section 393(1) of the Act.</li> </ul>
3	Shareholder covered u/s 393(5) of the Act such as Government, RBI, Mutual Funds specified under Schedule VII to Section 11 of the Act, corporations established by Central Act and exempt from	<ul style="list-style-type: none"> <li>· Copy of PAN card</li> <li>· Self-declaration (<i>Please download the Link given as Annexure-1, at the end of this communication</i>), along with adequate documentary evidence, substantiating applicability of 393(5) of the Act.</li> </ul>

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	Income Tax.	
4	Category I and II Alternative Investment Fund (AIF)	<ul style="list-style-type: none"><li>· Copy of PAN card</li><li>· Self-declaration (<i>Please download the Link given as Annexure-1, at the end of this communication</i>) that AIF's income is exempt under Schedule V to Section 11 of the Act and they are governed by SEBI regulations as applicable to Category I or Category II AIFs, along with copy of registration certificate.</li></ul>
5	Any other entity exempt from withholding tax under the provisions of section 393(6) of the Act	<ul style="list-style-type: none"><li>· Copy of PAN card</li><li>· Self-declaration (<i>Please download the Link given as Annexure-1 &amp; 2, at the end of this communication</i>) along with adequate documentary evidence, substantiating the nature of the entity</li><li>· Copy of the lower tax withholding certificate obtained from Income Tax Department</li></ul>

## B. NON-RESIDENT SHAREHOLDERS:

*Tax deductible at source for non-resident shareholders.*

S No.	Category	Withholding rate	tax	Declaration / documents required
1	Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs)	20% applicable surcharge and cess) or tax treaty rate whichever is beneficial	(plus is	<ul style="list-style-type: none"><li>· Copy of PAN card (if available)</li><li>· Self-declaration (<i>Please download the Link given as Annexure-3, at the end of this communication</i>).</li><li>· Copy of Tax Residency certificate issued by revenue authority of country of residence of shareholder for the Tax Year 2026-27 (covering the period from April 1, 2026 to March 31, 2027)</li><li>· Shareholders needs to mandatorily provide electronically filed digital Form 41 from Income Tax portal covering the period from April 1, 2026 to March 31, 2027</li></ul>

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			<p><i>(Note: Application of beneficial Tax Treaty Rate shall depend upon the completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholders. In case the documents are found to be incomplete, the Company reserves the right to not consider the tax rate prescribed under the tax treaty).</i></p>
2	Alternative Investment Fund – Category III located in International Financial Services Centre	10% applicable surcharge and cess)#	(plus and <ul style="list-style-type: none"><li>• Copy of PAN card (if available)</li><li>• Self-declaration <i>(Please download the Link given as Annexure-4, at the end of this communication)</i> along with adequate documentary evidence substantiating the nature of the entity</li></ul>
3	Other Non-resident shareholders (except those who are tax residents of Notified Jurisdictional Area)	20% applicable surcharge and cess) or tax treaty rate whichever is beneficial	(plus and is <p>To avail beneficial rate of tax treaty following tax documents would be required:</p> <ul style="list-style-type: none"><li>• Copy of PAN card (if available)</li><li>• Copy of Tax Residency certificate issued by revenue authority of country of residence of shareholder for the Tax Year 2026-27 (covering the period from April 1, 2026 to March 31, 2027)</li><li>• Shareholders needs to mandatorily provide electronically filed Form 41 from Income Tax portal covering the period from April 1, 2026 to March 31, 2027</li><li>• Self-declaration for non-existence of permanent establishment / fixed base / business connection in India, place of effective management, beneficial ownership and eligibility to avail tax treaty benefit [on shareholder's letterhead] <i>(Please download the Link</i></li></ul>

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			<p><i>given as Annexure-3, at the end of this communication)</i></p> <ul style="list-style-type: none"> <li>· In case of shareholder being tax resident of Singapore, please furnish the letter issued by the competent authority or any other evidences demonstrating the non-applicability of Article 24 - Limitation of Relief under India-Singapore Double Taxation Avoidance Agreement (DTAA).</li> </ul> <p><i>(Note: Application of beneficial Tax Treaty Rate shall depend upon the completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholders. In case the documents are found to be incomplete, the Company reserves the right to not consider the tax rate prescribed under the tax treaty).</i></p>
4	Non-Resident Shareholders who are tax residents of Notified Jurisdictional Area as defined u/s 176(1) of the Act	30%	NA
5	Sovereign Wealth funds and Pension funds notified by Central Government specified under Schedule V to Section 11 of the Act	NIL	<ul style="list-style-type: none"> <li>· Copy of the notification issued by CBDT substantiating the applicability of Schedule V (Table Sl. No. 7) of the Act issued by the Government of India.</li> <li>· Self-Declaration <i>(Please download the Link given as Annexure-5 &amp; 6, at the end of this communication)</i> that the conditions specified under Schedule V to Section 11 have been complied with</li> </ul>
6	Subsidiary of Abu Dhabi Investment Authority (ADIA) as prescribed specified	NIL	Self-Declaration <i>(Please download the Link given as Annexure-7, at the end of this communication)</i> substantiating the fulfilment of conditions specified

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	under Schedule V to Section 11 of the Act		under Schedule V to Section 11 of the Act
7	Availability of Lower/NIL tax deduction certificate issued by Income Tax Department u/s 395(1) of the Act	Rate specified in Lower tax withholding certificate obtained from Income Tax Department	Copy of the lower tax withholding certificate obtained from Income Tax Department

*#In case PAN is not updated with the Company's RTA or depository; or PAN is not available; and information sought in the declaration are not provided, higher rate of withholding tax as per section 397(2) shall be applied.*

The following provisions under the Act shall also be considered to determine the applicable TDS rate:

#### A. Declaration under Rule 203

In terms of Rule 203 of the Income Tax Rules 2026, if dividend income on which tax has been deducted at source is assessable in the hands of a person other than the deductee, then such deductee should file declaration with Company in the manner prescribed in the Rules.

#### B. For shareholders having multiple accounts under different status / category:

Shareholders holding shares of the Company under multiple accounts under different status / category and single PAN, may note that, higher of the tax as applicable to the status in which shares are held under a PAN will be considered on their entire holding in different accounts.

Accordingly, to enable us to determine the appropriate withholding tax rate applicable, we request you to provide these details and documents as mentioned above, on or before 15<sup>th</sup> July 2026. Any documents submitted after the above mentioned date shall not be considered.

#### **SUBMISSION OF TAX RELATED DOCUMENTS:**

Shareholders can submit the tax related documents at the following email id:

Resident and Non-Resident Shareholders

[isdho@oberoigroup.com](mailto:isdho@oberoigroup.com); [investor.helpdesk@in.mpms.mufg.com](mailto:investor.helpdesk@in.mpms.mufg.com)

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Documents sent to any other email ids may lead to non-submission of documents and attract TDS as per the provisions of the Act.

It may be further noted that in case the tax on said dividend is deducted at a higher rate in the absence of receipt of the aforementioned details/documents from you, there would still be an option available with you to file the return of income and claim an appropriate refund, if eligible.

The tax credit can also be viewed in Form 26AS by logging in with your credentials (with valid PAN) at TRACES <https://www.tdscpc.gov.in/app/login.xhtml> or the e-filing website of the Income Tax department of India <https://www.incometax.gov.in/iec/foportal>

Above communication on TDS sets out the provisions of law in a summary manner only and does not purport to be a complete analysis or listing of all potential tax consequences. Shareholders should consult with their own tax advisors for the tax provisions that may be applicable to them.

## **UPDATION OF BANK ACCOUNT DETAILS:**

Pursuant to SEBI Master Circular dated 6<sup>th</sup> February, 2026 issued to the Registrars to an Issue and Share Transfer Agents (RTA ) read with other related SEBI Circulars and Regulation 12 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, SEBI has mandated that dividend to the shareholders holding shares in physical mode shall be paid only through electronic mode. Such payment to the eligible shareholders holding physical shares shall be made only after they have furnished their PAN, Choice of Nomination(optional), Contact Details (Postal Address with PIN and Mobile Number) Bank Account Details and Specimen Signature for their corresponding physical folios to the Company or the RTA.

Members holding shares in physical form are requested to update their KYC details such as PAN, Contact details (Postal Address with PIN, email and Mobile Number), Bank A/c details and Specimen signature to their corresponding folio numbers in relevant forms with the Company's Registrar and Share Transfer Agent (RTA) i.e. MUFG Intime India Private Limited (Formerly Link Intime India Private Limited) to avail uninterrupted services and electronic credit of dividend in bank account. The forms can be downloaded from the Company's website, i.e. [www.eihltd.com](http://www.eihltd.com) and RTA's website <https://web.in.mpms.mufig.com/KYC-downloads.html>.

Members holding shares in demat mode are requested to intimate any change in their address and/or bank mandate to their Depository Participant (DPs) only, as the Company or its Registrar cannot act on any request received directly on the same.

In order to facilitate receipt of dividend directly in your bank account, Shareholders are requested to ensure that their bank account details in their respective demat

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accounts/physical folios are updated, to enable the Company to make timely credit of dividend in their bank accounts. We seek your cooperation in this regard.

Thank you.

With warm regards,

**For ElH Limited**

**Lalit Kumar Sharma**  
**Company Secretary**

*Disclaimer: This communication shall not be treated as an advice from the Company or its affiliates or its Registrar & Share Transfer Agent.*

Note: This is a system generated e-mail. Please do not reply to this e-mail.

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