Best Eastern Hotels Ltd.
CIN : L99999MH1943PLC040199
Regd. Offi.: 401, Chartered House, 293/297, Dr. C. H. Street,
Near Marine Lines Church, Mumbai-400 002.
✆ : +91 22-2207 8292 / 6931 4400
email : booking@ushaascot.com • www.ushaascot.com

USHA ASCOT
MATHERAN

To,
Bombay Stock Exchange Limited,
Department of Corporate Services
P.J. Towers, Dalal Street, Mumbai 400001

Ref: Best Eastern Hotels Ltd (Scrip Code BSE: 508664)

Dear Sir / Madam,

Subject: Non-applicability of Regulation 27(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR, 2015) for the quarter ended 30th June, 2026.

This is with regard to the captioned subject; the provisions of Regulation 27(2) of SEBI (Listing Obligation and Disclosure Requirements), 2015 are **Not Applicable** to our Company for the quarter ended 30th June, 2026.

Regulation 15(2)(a) of SEBI (Listing Obligation and Disclosure Requirements), 2015 prescribes that the provisions of Regulation 27 shall not apply to a listed entity having paid up equity share capital not exceeding rupees ten crore and net worth not exceeding rupees twenty five crore, as on the last day of the previous financial year.

Further please note that our Paid up equity share capital was Rs. 1.685 Crore and Net worth was Rs. 1.737 Crores as on 31st March, 2026 and the amounts have not crossed the threshold limits during the quarter ended 30th June, 2026. Hence, the above-mentioned provision is Not Applicable to our Company. We further submit the certificate received from Martinho Ferrao & Associates, Practicing Company Secretaries confirming the same

Kindly consider the same.

Yours sincerely,

For Best Eastern Hotels Limited

DILIP VINAYCHAND KOTHARI
Digitally signed by DILIP VINAYCHAND KOTHARI
Date: 2026.08.03 15:35:15 +05'30'

Dilip V Kothari
Managing Director
DIN: 00011043

Place:- Mumbai
Date : 03rd August, 2026

MARTINHO FERRAO & ASSOCIATES
Company Secretaries
Level 3, Office # 301, Dhun Building, 23/25 Janmabhoomi Marg, Fort, Mumbai - 400 001
Tel: +91 22 2202 4366 Email: mferraocs@yahoo.com Website : www.csmartinhoandassociates.com

To,

Best Eastern Hotels Limited 401, Chartered House, 93/299, Dr. C H St., Near Marine Lines Church, Mumbai 400002	**BSE Limited** Corporate Services, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai 400 001 Listing: http://listing.bseindia.com

Subject: Non-applicability of Regulation 27(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR) for the quarter ended 30 June 2026

Security	**BSE**	**ISIN**
Equity Shares	508664	INE553F01035

Dear Sir / Madam,

With reference to the captioned subject, please note that Regulation 27(2)(a) of SEBI LODR, 2015 will not be applicable to the Company since the Company falls below the threshold limits mentioned as per Regulation 15(2) of SEBI LODR, 2015, reproduced below for your reference:

15(2) - The compliance with the corporate governance provisions as specified in regulations 17, [17A,] 18, 19, 20, 21, 22, 23, 24, [24A,] 25, 26, [26A], 27 and clauses (b) to (i) [and (t)] of sub-regulation (2) of regulation 46 and para C , D and E of Schedule V ***shall not apply,*** *in respect of -*

(a) A listed entity having ***paid up equity share capital not exceeding rupees ten crore and net worth not exceeding rupees twenty five crore,*** *as on the last day of the previous financial year*

Accordingly, the paid up equity share capital and net worth of the Company for the last three financial years is tabulated as below:

Financial Year	**Paid up Equity Share Capital (in INR crores)**	**Net worth (in INR crores)**
2025-26	1.685	1.737
2024-25	1.685	2.307
2023-24	1.685	2.315

Martinho Ferrao & Associates
F. C. S. No. 6221
C. P. No. 5676
Company Secretaries

Therefore, Regulation 27(2)(a) of SEBI LODR, 2015 will not be applicable to the Company **for the quarter ended 30 June 2026.**

For Martinho Ferrao & Associates
Practicing Company Secretaries

Martinho Ferrao & Associates
F. C. S. No. 6221
C. P. No. 5676
Company Secretaries

Martinho Ferrao
Proprietor
Mem. No. F6221 CoP. No. 5676
UDIN F006221H001004031

Place: Mumbai
Date: 03 August 2026