

MATERIAL CONTRACTS AND MATERIAL DOCUMENTS FOR INSPECTION

The copies of the following documents and contracts which were entered into by our Company (not being contracts entered into in the ordinary course of business carried on by our Company) which are or may be deemed material were attached to the copy of the Red Herring Prospectus and filed with the RoC. Copies of the contracts and also the documents for inspection referred to hereunder, were available for inspection at our Registered Office between 10:00 a.m. and 5:00 p.m. on all Working Days from date of the Red Herring Prospectus until the Bid/ Offer Closing Date. The copies of the contracts and also the documents for inspection referred to hereunder were uploaded on the website of our Company at <https://www.theparkhotels.com/corporate-information.html> and were available for inspection from date of the Red Herring Prospectus until the Bid/ Offer Closing Date (except for such agreements executed after the Bid/Offer Closing Date).

Any of the contracts or documents mentioned in the Red Herring Prospectus and this Prospectus may be amended or modified at any time if so, required in the interest of our Company or if required by the other parties, without reference to the Shareholders, subject to compliance of the provisions contained in the Companies Act and other applicable law.

A. Material Contracts for the Offer

1. Registrar Agreement dated August 19, 2023, as amended pursuant to the first amendment agreement dated January 13, 2024 entered into by and among our Company, the Selling Shareholders and the Registrar to the Offer.
2. Offer Agreement dated August 19, 2023, as amended pursuant to the amendment agreement dated January 13, 2024 entered into amongst our Company, the Selling Shareholders and the BRLMs.
3. Cash Escrow and Sponsor Bank Agreement dated January 19, 2024 entered into between our Company, the Selling Shareholders, the Registrar to the Offer, the BRLMs, the Syndicate Member and the Banker(s) to the Offer.
4. Share Escrow Agreement dated January 19, 2024 entered into between the Selling Shareholders, our Company and the Share Escrow Agent.
5. Syndicate Agreement dated January 29, 2024, as amended pursuant to the amendment agreement dated February 6, 2024 entered into between our Company, the Registrar to the Offer, the Selling Shareholders, BRLMs and the Syndicate Member.
6. Underwriting Agreement dated February 7, 2024 entered into between our Company, the Selling Shareholders, and the Underwriters.
7. Monitoring Agency Agreement dated January 17, 2024 entered into between our Company and the Monitoring Agency.

B. Material Documents

1. Certified copies of the Memorandum of Association and Articles of Association of our Company as amended until date.
2. Certificate of incorporation dated November 27, 1987, certificate of incorporation pursuant to change of name issued by the RoC on March 29, 2004.
3. Scheme of amalgamation between Apeejay Hotels Delhi, Gemini Hotels and Budget Hotels Limited under Sections 391 to 394 of the Companies Act, 1956.
4. Composite scheme of arrangement entered amongst Flury's Swiss Confectionery, Fusion Beverages Private Limited, Great Eastern Stores Private Limited, Apeejay Tea Limited and their respective shareholders and creditors.
5. Resolution of the Board of Directors dated August 16, 2023 in relation to the Offer and other related matters.
6. Resolution of the Shareholders of the Company dated August 16, 2023 in relation to the Fresh Issue and other related matters.
7. Resolution of the Board dated August 19, 2023, approving the Draft Red Herring Prospectus.
8. Resolution of the Board dated January 29, 2024 approving the Red Herring Prospectus.
9. Resolution of the Board dated February 7, 2024 approving this Prospectus
10. Consent letters from the Promoter Group Selling Shareholder dated August 18, 2023, authorising participation in the Offer and certified true copy of the resolutions of the respective board of directors of Promoter Group Selling Shareholder dated August 16, 2023, authorising participation in the Offer.
11. Consent letters from each of the Investor Selling Shareholders dated August 18, 2023, respectively, authorising the sale of their respective portion of the Offered Shares and certified true copy of their resolutions dated August 17, 2023, respectively.

12. Report titled “*Assessment of the confectionery and café market in India*” dated November 2023 prepared by CRISIL and the consent letter from CRISIL dated January 12, 2024
13. Report titled “*Industry Report – Upper Tier and Upper Midscale Hotels*” dated January 11, 2024 prepared by Horwath HTL and the consent letter dated January 11, 2024.
14. Report titled “*Market Assessment Study for the Residential Development on EM Bypass, Kolkata, West Bengal, India*” dated January 11, 2024 prepared ANAROCK Property Consultants Private Limited and the consent letter dated January 11, 2024.
15. Share Transfer Agreement dated February 1, 2021 entered between Karan Paul, Priya Paul, Apeejay Surrendra Trust, Great Eastern Stores Private Limited, RECP IV Park Hotel Investors Ltd and RECP IV Park Hotel Co-Investors Ltd read with the extension letter dated February 17, 2021 and as amended by way of Amendment Agreement dated August 16, 2023.
16. Business Transfer Agreement executed between our Company and Flurys dated December 19, 2019.
17. Brand Usage and Service Agreement executed between our Company and ASMSL dated December 23, 2019.
18. Agreement dated October 25, 2021 entered by the Company with our Managing Director, Mr. Vijay Dewan with respect to his re-appointment.
19. Consents from Chandrakishor Rahatekar, Palas Maitra and Ashar Atique Ansari, independent architect(s) dated August 18, 2023, August 17, 2023 and January 12, 2024 to include their names as required under section 26(1) of the Companies Act, 2013 read with the SEBI ICDR Regulations, in this Prospectus, and as an “expert” as defined under Section 2(38) of the Companies Act, 2013 to the extent and in their capacity as an independent architect with respect to the certificates issued by them.
20. Consent dated February 7, 2024 from S.R. Batliboi & Co. LLP, Chartered Accountants, to include their name as required under section 26(1) of the Companies Act, 2013 read with SEBI ICDR Regulations, in this Prospectus, and as an “expert” as defined under section 2(38) of the Companies Act, 2013 to the extent and in their capacity as our Statutory Auditors, and in respect of their (i) examination report, dated December 21, 2023 on our Restated Consolidated Summary Statements; and (ii) their report dated January 13, 2024 on the Statement of Special Tax Benefits in this Prospectus and such consent has not been withdrawn as on the date of this Prospectus. However, the term “expert” shall not be construed to mean an “expert” as defined under the U.S. Securities Act.
21. The examination report dated December 21, 2023 of the Statutory Auditors on our Restated Consolidated Summary Statements.
22. The report dated January 13, 2024 on the ‘Statement of possible special tax benefits’ available to the Company and its shareholders under the applicable laws in India’ from the Statutory Auditors in this Prospectus.
23. Copy of the annual report of our Company for Fiscal 2023, Fiscal 2022 and Fiscal 2021.
24. Resolution dated February 7, 2024 and January 29, 2024 passed by the Audit Committee approving the KPIs.
25. Certificate dated January 29, 2024 and February 7, 2024, from Raj Har Gopal & Co., Chartered Accountants, certifying the KPIs of our Company, disclosed in the Red Herring Prospectus, and this Prospectus, respectively.
26. Consent of our Directors, BRLMs, Syndicate Member, Legal Counsel to our Company as to Indian Law, Registrar to the Offer, Banker(s) to the Offer, Monitoring Agency, Bankers to our Company and the Company Secretary and Compliance Officer, as referred to in their specific capacities.
27. Tripartite agreement dated December 27, 2019 among our Company, NSDL and the Registrar to the Offer.
28. Tripartite agreement dated December 26, 2019 among our Company, CDSL and the Registrar to the Offer.
29. Due diligence certificate dated August 20, 2023 addressed to SEBI from the BRLMs.
30. In-principle listing approvals issued by the BSE and the NSE vide their letters dated October 30, 2023, respectively.
31. SEBI final observation letter bearing reference number SEBI/HO/CFD/RAC-DIL1/P/OW/2023/49431/1 dated December 7, 2023.
32. Affidavits, each dated December 19, 2023, issued on behalf of Apeejay Surrendra Trust, and Apeejay Private Limited for certain missing corporate records.