

| Dividend Details: | |
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| Rate of dividend | Re. 0.20 paisa per equity share |
| Record date for dividend entitlement | Wednesday, 17 th August, 2022 |
| Dividend payment date | On or before Tuesday, 20 th September, 2022 |
| Cut-off date for submission of TDS on dividend related exemption forms | Tuesday, 16 th August, 2022 by 05:00 p.m. IST |
| Email ID where the TDS on dividend related exemption forms to be submitted | tds@bigshareonline.com |

Accordingly, the final dividend will be paid after deducting the tax at source as follows:

a) Resident Shareholder:

| Particulars | Applicable Rate | Action by Shareholders |
|--|----------------------------|---|
| If PAN registered | 10% | No action |
| If PAN not registered/Invalid PAN registered | 20% | To avail 10% deduction: Update PAN as follows - If shares held in: <ul style="list-style-type: none"> • Dematerialized mode - with depository participants • Physical mode - with Bigshare Services Private Limited |
| Submission of declaration in Form 15G/Form 15H by Individual resident shareholders | NIL | For the format of Form 15G/15H, please click on the website here Form 15H and Form 15G |
| Submission of Order under Section 197 of the Income Tax Act, 1961 (Act) | Rate provided in the Order | Submit certificate obtained from tax authority for Lower/NIL withholding tax. |
| Persons for whom Section 194 of the Act is not applicable (e.g., LIC, GIC) | NIL | Submit documentary evidence that Section 194 of the Act is not applicable. |
| Persons covered under Section 196 of the Act (e.g., Mutual Funds, Government) | NIL | Submit documentary evidence that the person is covered under Section 196 of the Act. |

Note: Notwithstanding the above, tax would not be deducted on payment of dividend to resident individual shareholder, if total dividend to be paid in F.Y. 2022-23 does not exceed Rs. 5,000.

b) Non-Resident Shareholder:

| Particulars | Applicable Rate | Documents required (if any) |
|---------------------------|--------------------------|---|
| Non-resident shareholders | 20% (plus applicable) | To avail the Tax Treaty rate, submit the following documents: |

| | | |
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| <p>[including Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs)]</p> | <p>surcharge and cess) OR Tax Treaty Rate (whichever is lower)</p> | <p>1) Copy of Indian Permanent Account Number (PAN), if available 2) Tax Residency Certificate (TRC) obtained from the tax authorities of the country of which the shareholder is a resident 3) Form 10F duly filled and signed 4) Self-declaration from non-resident, primarily covering the following:</p> <ul style="list-style-type: none"> • Non-resident is eligible to claim the benefit of respective tax treaty • Non-resident receiving the dividend income is the beneficial owner of such income • Dividend income is not attributable/effectively connected to any Permanent Establishment (PE) or Fixed Base in India. <p>For the format of Form 10F and self-declaration, please click on the website of the Company at Form 10F , Self declaration No PE and beneficial owner and Letter in case Foreign Company has no PE in India</p> |
| <p>Submitting Order under Section 197 of the Act</p> | <p>Rate provided in the Order</p> | <p>Submit certificate obtained from tax authority for Lower / NIL withholding tax.</p> |

c) Section 206AB of the Act applicable to all shareholders:

| Particulars | Applicable Rate | Action by the Company |
|---|--|--|
| <p>Specified persons under Section 206AB of the Act</p> | <p>Higher rate i.e., twice the applicable tax deduction rate</p> | <p>The Company will verify the status (i.e., Specified Person or not) from the government enabled online utility and deduct the TDS accordingly.</p> |