ANI INTEGRATED SERVICES LIMITED
CIN No. L29268MH2008PLC184326
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Dear Shareholder,

Sub: Communication in respect of Tax Deduction at Source ("TDS") on Final Dividend pay-out for the Financial Year 2025-26.

We are pleased to inform you that the Board of Directors of the Company at their meeting held on September 03,2026 recommended a Final Dividend of Rs. 0.50/- (Fifty Paise only) per equity share of face value of Rs. 10/- each for the Financial Year ended March 31, 2026. This Final dividend is subject to approval of shareholders at the forthcoming Annual General Meeting ("AGM").

The Final Dividend, if declared at the 17th AGM of the Company, will be paid to the eligible shareholders within the stipulated period of 30 days of declaration.

As you may be aware, in terms of the provisions of the Income-tax Act, 2025, ("the Act" or "IT Act 2025") as amended by the Finance Act, 2026, applicable with effect from April 01, 2026, dividend declared and paid by the Company is taxable in the hands of its shareholders. Accordingly, the Company shall be required to deduct tax at source from the said dividend at prescribed rates. The aforesaid dividend, if approved by the shareholders at the AGM, will be payable to those shareholders whose name appear in the Register of Members of the Company or in the records of the Depositories Participants, as on September 19, 2026 ('the record date'), within the prescribed timeline as per applicable statute.

If there is any change in the information, you are requested to update your records such as tax residential status, PAN and register your e-mail address, mobile numbers and other details with your relevant depositories through your depository participants in case you are holding shares in dematerialised form and if you are holding shares in physical mode, you are requested to furnish details to M/s. Bigshare Services Private Limited the Registrar and Transfer Agent (RTA) of the Company at C 101, Embassy 247, L.B.S.Marg, Vikhroli (West), Mumbai – 400083 and send them the duly completed ISR 1, ISR 2, ISR 3 and SH 13 which are available on the website of the RTA at https://www.bigshareonline.com/resources-sebi_circular.aspx#parentHorizontalTab3|ChildVerticalTab_31 or at RTA's office or at tds@bigshareonline.com or upload the documents at cs@aniintegrated.com. with signature of the holders attested by the banker along with a cancelled cheque leaf with name, account No. and IFSC Code printed thereon. In case name is not printed on the cheque leaf, additional bank attested copy of passbook / bank statement showing Name, Account No. and IFSC Code will be required.

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

I. For Resident shareholders:

Tax is required to be deducted at source under Section 393(1) (Table Sl. No. 7) of the IT Act, 2025, at the rate of 10% on the amount of dividend where shareholders have registered their valid Permanent Account Number (PAN). In case, shareholders do not have PAN/inoperative/invalid PAN not linked with Aadhaar/ not registered their valid PAN details in their account in the Income-tax portal, TDS at the rate of 20% shall be deducted under Section 397(2) of the IT Act, 2025 or as per the applicable law.

a. Resident Individuals:

No tax shall be deducted on the dividend payable to resident individuals if:

- **i.** The total dividend amount to be received by them during the Financial Year (FY) 2026-27 does not exceed **Rs. 10,000/-,** The threshold amount of Rs. 10,000/- shall be at the PAN level and not at Folio / DP level; or
- **ii.** The shareholder provides **Form 121**, subject to fulfilment of all the prescribed eligibility conditions.
  Please note that all fields in Form 121 are mandatory to be duly filled in, and the Company may, at its sole discretion, reject the form if it does not fulfil the requirements prescribed under the Act.
- **iii.** An exemption certificate, if any, is issued by the Income-tax Department.

Note: Recording *of a valid PAN against the registered Folio / DP ID-Client ID is mandatory. In the absence of a valid PAN, tax shall be deducted at the higher rate of **20%**, as prescribed under Section 397(2) of the Income-tax Act, 2025.*

b. Resident Non-Individuals:

No tax shall be deducted on the dividend payable to the following resident non-individuals, subject to submission of the requisite details and documents in the prescribed format:

i. Insurance Companies [Section 393(4), Table Sl. No. 10 of the IT Act, 2025]: Self-declaration confirming that the entity qualifies as an **'Insurer'** as defined under Section 2(7A) of the Insurance Act, 1938, and has full beneficial interest in respect of the ordinary shares held by it, along with:

- Self-attested copy of PAN card; and
- Certificate of registration with the Insurance Regulatory and Development Authority (IRDA) / Life Insurance Corporation of India / General Insurance Corporation of India.

ii. Mutual Funds [Section 393(5)(d) of the IT Act, 2025]: Self-declaration confirming that the entity is registered with SEBI and is notified under Schedule VII (Table: Sl. No. 20 or 21) of the IT Act, 2025, along with:

- Self-attested copy of PAN card; and
- Certificate of registration with SEBI.

iii. Alternative Investment Funds (AIFs):
Self-declaration confirming that the entity is an Alternative Investment Fund (AIF) registered with SEBI and specified under Schedule V (Table: Sl. No. 1) of the IT Act, 2025, and is registered with SEBI as a **Category I or Category II AIF**, along with:

- Self-attested copy of PAN card; and
- Certificate of AIF registration with SEBI.

iv. **New Pension System (NPS) Trust [Section 393(9) of the IT Act, 2025]:** Self-declaration confirming that the entity qualifies as an NPS Trust and that its income is eligible for exemption under Schedule VII (Table: Sl. No. 41) of the IT Act, 2025, and is regulated by the provisions of the Indian Trusts Act, 1882, along with:

- Self-attested copy of PAN card.

v. **Business Trust covered under Section 393(4), Table Sl. No. 10 of the IT Act, 2025:**
Self-declaration confirming that the person is a **"business trust"**, as defined under Section 2(21) of the IT Act, 2025, in respect of any securities held by a special purpose vehicle referred to in Schedule V (Table: Sl. No. 3).

vi. **Shareholders whose income is unconditionally exempt under Section 11 of the Income-tax Act, 2025:**

- Self-declaration stating that the shareholder is - unconditionally exempt under Section 11 of the Income-tax Act, 2025, and statutorily not required to file its Return of Income as per the said Act; - has full beneficial interest with respect to the shares owned by it.
- Self-attested copy of registration certificate; and
- Self-attested copy of PAN Card.

vii. **Persons covered under Section 393(5)(a)/(b)/(c) of the IT Act, 2025:** Self-declaration confirming that the person is:

- the Government; or
- the Reserve Bank of India; or
- a corporation established by or under a Central Act which, under any law for the time being in force, is exempt from income-tax on its income, along with a copy of PAN.

viii. **Any other person / Authority / Fund / Body, etc., falling under an exemption under any other provision, notification, order, circular, etc.:** The following documents shall be provided:

- Copy of the relevant provision, notification, order, circular, etc., under which the exemption is claimed;
- Self-declaration confirming that the person is covered under such provision, notification, order, circular, etc.;
- Self-attested copy of PAN; and
- Relevant certificate, if any, obtained in this regard.

c. In case, shareholders (both individuals or non-individuals) provide certificate under Section 395 of the I.T. Act, 2025 issued by the tax authorities covering the dividend income to be received by the shareholder for FY 2025-26, for lower / NIL withholding of taxes, rate specified in the said certificate shall be considered, on submission of self-attested copy to the Company.

II. For Non-resident Shareholders:

a. As per Domestic Tax Law

Taxes are required to be withheld in accordance with the provisions of Section 393(2) of the IT Act 2025 as per the rates as applicable. As per the relevant provisions of the Act, the withholding tax shall be at the rate of 20% (plus applicable surcharge and cess) on the amount of dividend payable to them. In case, non-resident shareholders provide a certificate issued under Section 395 of the I.T. Act, 2025 for Tax Year 2026-27, for lower/ Nil withholding of taxes, rate specified in the said certificate shall be considered, on submission of self-attested copy of the same.

For Dividend paid to 'specified fund' referred to in Schedule VI [Note 1(g)] of IT Act 2025, Tax will be deducted @10%. Self-declaration that the Fund falls within the Schedule VI [Note 1(g)] of IT Act 2025 along with copy of self-attested PAN and necessary certificate issued in this regard.

b. As per Double Tax Avoidance Agreement (DTAA)

As per Section 159 of the IT Act 2025, the non-resident shareholder has the option to be governed by the provisions of the DTAA between India and the country of tax residence of the shareholder, if they are more beneficial to them. For this purpose, i.e., to avail DTAA benefit, the non-resident shareholders are required to submit the following:

i. Self-attested copy of the PAN card allotted by the Indian Income Tax authorities.
ii. Self-attested copy of Tax Residency Certificate (TRC) (financial year April 1, 2026, to March 31, 2027) obtained from the tax authorities of the country of which the shareholder is a resident.
iii. Shareholders who have PAN and propose to claim treaty benefit need to mandatorily file the Form 41 online at the link https://eportal.incometax.gov.in/ to avail the benefit of DTAA (for the financial year April 1, 2026, to March 31, 2027).
iv. Self-declaration by shareholder of meeting treaty eligibility requirement and satisfying beneficial ownership requirement for the financial year April 1, 2026, to March 31, 2027.
v. In case of Foreign Institutional Investors and Foreign Portfolio Investors, copy of SEBI registration certificate.
vi. In case of shareholder being tax resident of Singapore, please furnish the letter issued by the competent authority or any other evidence demonstrating the non-applicability of Article 24 - Limitation of Relief under India-Singapore Double Taxation Avoidance Agreement.

It is recommended that shareholders should independently satisfy their eligibility to claim DTAA benefit including meeting of all conditions laid down by DTAA.

Kindly note that the Company is not obligated to apply beneficial DTAA rates at the time of tax deduction/ withholding on dividend amounts. Application of beneficial rate as per DTAA for the purpose of withholding taxes shall depend upon completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholder.

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 <Date>. Any documents submitted after the above-mentioned date, shall be considered at sole discretion of the Company.

It may be further noted that in case 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 claim the appropriate refund in the Return of Income filed**

with your respective Tax Authorities for the tax so deducted, if eligible. No claim shall lie against the Company for such taxes deducted.

Shareholders who have registered their PAN with Depositories or Company's RTA or the Company, will be able to view the credit for TDS in Form 168 (i.e. Annual Information Statement), which can be downloaded from your income tax e-filing account at www.incometax.gov.in.

In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided by the Shareholder(s), such Shareholder(s) shall be responsible to indemnify the Company and also provide the Company with all information/documents and co-operation in any appellate proceedings.

PAYMENT OF DIVIDEND

The dividend on Equity Shares for FY 2025-26, once approved by the shareholders of the Company at the ensuing AGM, will be paid after deducting the tax at source as mentioned in the earlier paragraphs.

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

A. TDS to be deducted at higher rate in case of non-linkage of PAN with Aadhaar

As per Section 262 of the I.T. Act, 2025, every person who has been allotted a PAN and who is eligible to obtain Aadhaar, shall be required to link the PAN with Aadhaar. In case of failure to comply to this, the PAN allotted shall be deemed to be invalid/inoperative and tax shall be deducted at the rate of 20% as per the provisions of section 397 of the IT Act 2025. Shareholders may visit https://www.incometax.gov.in/iec/foportal/ for FAQs issued by Government on PAN Aadhar linking.

B. Declaration under Rule 203 of the I.T. Rules, 2026:

In terms of Rule 203 of the I.T. 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. The aforesaid declaration shall contain
(i) name, address, PAN, and residential status of the person to whom credit is to be given; (ii) payment in relation to which credit is to be given; and (iii) the reason for giving credit to such person.

C. For shareholders having multiple accounts under different status / category

Shareholders holding Ordinary shares under multiple accounts under different status / category and single PAN or without PAN, may note that, higher of the tax as applicable to the status in which shares held under a PAN will be considered on their entire holding in different accounts.

SUBMISSION OF TAX RELATED DOCUMENTS

Members who will be exempted from tax or taxed at prescribed rate, are requested to forward the forms and documents i.e. PAN/ 121 /41/Self Declaration Form and other annexures and relevant prescribed documents to the Company's Registrar and Transfer Agents Bigshare Services Private Limited (RTA), at tds@bigshareonline.com **or click on the link** https://www.bigshareonline.com/Contact.aspx **or** cs@aniintegrated.com.

cs@aniintegrated.com **latest by Saturday, September 19, 2026 to enable the Company to determine the appropriate TDS/withholding tax rate applicable.**

Only scanned copies of the documents such as PAN/121/41/Self Declaration Form/Self-declaration/documentary evidence etc. will be accepted by the RTA. However, the Member is required to additionally self-attest the document stating "certified true copy of the original". If the original Form 121 etc., is required in future, the Company/RTA would call for the same from the members.

In case of joint shareholders, the shareholder named first in the Register of Members is required to furnish the requisite documents for claiming any applicable beneficial tax rate.

Members will also be able to see the TDS credit in Form 168, which can be downloaded from their e-filing account at https://www.incometax.gov.in .

The Company is obligated to deduct tax at source based on the records made available by National Securities Depository Limited or Central Depository Services (India) Limited ("the Depositories") in case of shares held in electronic mode and from the RTA in case of shares held in physical mode and no request will be entertained for revision of TDS return.

Above Communication on TDS sets out the Provisions of Law in a summarized manner only and does not purport to be a complete analysis or listing of all potential Tax consequences. Members should consult with their own Tax Advisors for the Tax Provisions applicable to their particular circumstances.

The tax credit can also be viewed in Form 168 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.incometaxindiaefiling.gov.in/home .

UPDATION OF BANK ACCOUNT DETAILS:

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 accounts are updated, to enable the Company to make timely credit of dividend in their bank accounts.

All the documents submitted by the shareholders will be verified by the Company and the Company will consider the same while deducting the appropriate taxes if they are in accordance with the provisions of the Act.

Shareholders may note that in case the tax on said dividend is deducted at a higher rate in absence of receipt of the aforementioned details/documents, option is available to the shareholder to file the return of income as per the Act, and claim an appropriate refund, if eligible.

All communications/queries in this respect should be addressed to Registrar and Share Transfer Agent at the e-mail ID: tds@bigshareonline.com.

Further, shareholders who have not registered / updated their email address are requested to register / update the same with their depository participant or send their consent at **investor@bigshareonline.com** along with their folio no. / DP id client id and valid e-mail address for registration / updation.

Shareholders are further requested to complete necessary formalities to link their bank accounts to their demat accounts to enable the Company to make timely credit of dividend in respective bank account.

Disclaimer: Above communication on TDS only sets out the provisions of law in a summarized manner and does not purport to be a complete analysis or listing of all potential tax consequences. Shareholders should consult their own tax advisors for the tax provisions applicable to their particular circumstances.

Thanking you,

Yours faithfully,

For ANI Integrated Services Limited

Sd/-
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Date: September 09, 2026