



(Refer Note no.24 of the Notice of 67th AGM)

COMMUNICATION ON TAX DEDUCTION AT SOURCE (TDS) ON DIVIDEND DISTRIBUTION

Pursuant to implementation of the Income Tax Act, 2025 ("the Act"), dividend paid or distributed by a Company is taxable in the hands of the shareholders. The Company shall therefore be required to deduct tax at source at the time of payment of dividend. The deduction of tax at source will be based on the category of shareholders and subject to fulfilment of conditions as provided herein below:

SECTION A: FOR ALL SHAREHOLDERS - UPDATION OF DETAILS, AS APPLICABLE

It may be noted that in case you had already registered the following details with the Company / Cameo Corporate Services Limited (RTA), the details as available with the Company in the Register of Members / Register of Beneficial Ownership maintained by the Depositories will be relied upon by the Company / RTA, for the purpose of complying with the applicable TDS provisions:

- i. Valid Permanent Account Number (PAN).
- ii. Bank Account details.
- iii. Residential status as per the Act i.e. Resident or Non-Resident for FY 2026-27.
- iv. Category of the Shareholder viz. Mutual Fund, Insurance Company, Alternate Investment Fund (AIF) Category I, II and AIF Category III, Government (Central/State Government), Foreign Portfolio Investor (FPI)/Foreign Institutional Investor (FII): Foreign Company, FPI/FII: Others (being Individual, Firm, Trust, Artificial Juridical Person, etc.), Individual, Hindu Undivided Family (HUF), Firm, Limited Liability Partnership (LLP), Association of Persons (AOP), Body of Individuals (BOI) or Trust, Domestic Company, Foreign Company, etc.
- v. Email Address.
- vi. Residential Address.

In case, you wish to update the above-mentioned details, you are requested to submit the details by using the following link and by uploading documents by e-signing it.

Link: <https://investors.cameoindia.com> or alternatively mail to investor@cameoindia.com

SECTION B: TDS PROVISIONS AND DOCUMENTS REQUIRED, AS APPLICABLE FOR RELEVANT CATEGORY OF SHAREHOLDERS

Shareholders are requested to take note of the TDS rates and document(s), if any, required to be submitted to the Company on or before 11.59 PM on June 24, 2026 (Wednesday) for their respective category, in order to comply with the applicable TDS provisions.

I. FOR RESIDENT SHAREHOLDERS:

Category of shareholders	Exemption applicability/Documentation requirement
Mutual Funds	No TDS is required to be deducted as per Section 393(5)(d) of the Act, subject to specified conditions. Self-attested copy of valid SEBI registration certificate needs to be submitted.
Insurance Companies	No TDS is required to be deducted as per Section 393(4) of the Act, subject to specified conditions. Self-attested copy of PAN and valid IRDAI registration certificate needs to be submitted.



Category I and II Alternative Investment Fund	No TDS is required to be deducted as per Section 400(1) of the Act, subject to specified conditions. Self-attested copy of valid SEBI registration certificate in accordance with section 11 read with Schedule V of the Act needs to be submitted.
Recognized Provident Fund	No TDS is required to be deducted as per Circular No.18/2017, subject to specified conditions. Self-attested copy of a valid order from Commissioner under Rule 3 of Part A of Fourth Schedule to the Act, or self-attested valid documentary evidence (e.g. relevant copy of registration, notification, order, etc.) in support of the provident fund being established under a scheme framed under the Employees Provident Funds and Miscellaneous Provisions Act, 1952 needs to be submitted.
Approved Superannuation Fund	No TDS is required to be deducted as per Circular No.18/2017, subject to specified conditions. Self-attested copy of valid approval granted by the Commissioner under Rule 2 of Part B of Fourth Schedule to the Act needs to be submitted.
Approved Gratuity Fund	No TDS is required to be deducted as per Circular No.18/2017, subject to specified conditions. Self-attested copy of valid approval granted by the Commissioner under Rule 2 of Part C of Fourth Schedule to the Act needs to be submitted.
National Pension Scheme	No TDS is required to be deducted as per Section 393(9) of the Act.
Government (Central / State)	No TDS is required to be deducted as per Section 393(5)(a) of the Act.
Any other entity entitled to exemption from TDS	Valid self-attested documentary evidence (e.g. relevant copy of registration, notification, order, etc.) in support of the entity being entitled to TDS exemption needs to be submitted.
Other resident shareholder(s)	<ol style="list-style-type: none"> a. TDS is required to be deducted at the rate of 10% under Section 393(1) of the Act. b. No TDS is required to be deducted, if aggregate dividend distributed or likely to be distributed during the financial year to an individual shareholder does not exceed Rs. 10,000/-. c. No TDS is required to be deducted on furnishing of valid Form 121 [earlier Form 15G / 15H] as per Income Tax Rules, 2026 (for individuals, with no tax liability on total income and income not exceeding the maximum amount which is not chargeable to tax or individuals above the age of 60 years with no tax liability on the total income). TDS is required to be deducted at the rate of 20% under Section 397 of the Act, if valid PAN of the shareholder is not available. d. TDS is required to be deducted at the rate prescribed in the lower tax withholding certificate issued under Section 395 of the Act, if such valid certificate is provided.



II. FOR NON - RESIDENT SHAREHOLDERS:

Category of shareholders	Exemption Applicability/Documentation requirement
Any entity entitled to exemption from TDS	Valid self-attested documentary evidence (e.g. relevant copy of registration, notification, order, etc. by Indian tax authorities) in support of the entity being entitled to exemption from TDS is to be submitted.
FPI, FII and Other non-resident shareholder	<p>a. TDS is required to be deducted at the rate of 20% or the rates in force as per the Finance Act (plus applicable surcharge and cess) under Section 393(2) of the Act</p> <p>b. Further, as per Section 159 of the Act the non-resident shareholder has the option to be governed by the provisions of the Double Tax Avoidance Treaty read with Multilateral Instrument (MLI) 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 Tax Treaty benefits, the non-resident shareholders will have to provide all the following documents:</p> <ol style="list-style-type: none"> i. Self-attested copy of the PAN allotted by the Indian Income Tax authorities; ii. Self-attested copy of valid Tax Residency Certificate obtained from the tax authorities of the country of which the shareholder is a resident; iii. Online Form 41 as per Income Tax Rules, 2026 (earlier 10F) Self declaration certifying: <ol style="list-style-type: none"> a. The shareholder is and will continue to remain a tax resident of the country of its residence during the Tax Year 2026-27; b. The shareholder is eligible to claim the beneficial DTAA rate for the purposes of tax withholding on dividend declared by the Company; c. The shareholder has no reason to believe that its claim for the benefits of the DTAA is impaired in any manner; d. The shareholder is the ultimate beneficial owner of its shareholding in the Company and dividend receivable from the Company; and e. The shareholder does not have a taxable presence or a permanent establishment in India during the Tax Year 2026-27. <p>c. TDS is required to be deducted at the rate prescribed in valid lower tax withholding certificate issued under Section 395 of the Act, if such certificate is provided.</p>

III. Notes:

All the above referred tax rates will be enhanced by surcharge and cess, wherever applicable.

For all self-attested documents, Shareholders must mention on the document "certified true copy of the original". For all documents being uploaded by the Shareholder, the Shareholder undertakes to send the original document(s) on request by the Company.



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.

It may be further noted that in case the tax on dividend is deducted at a higher rate in absence of receipt of the aforementioned details / documents, there would still be an option available with the shareholder to file the return of income and claim an appropriate refund, if eligible. No claim shall lie against the Company for such taxes deducted.

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

Benefit under Rule 203: In case, the dividend income is assessable to tax in the hands of a person other than the registered Shareholder as on the Record Date ie. on June 24, 2026, the registered shareholder is required to furnish a declaration containing the name, address, PAN of the person to whom TDS credit is to be given and reasons for giving credit to such person. In case where shares are held by Clearing Members / Intermediaries / Stockbrokers, and TDS is to be applied by the Company in the PAN of the beneficial Shareholders then intermediaries / stockbrokers or others and the beneficial Shareholders will have to provide a declaration. Format of declaration is available in the link provided below. This declaration should be submitted through the link provided below, on or before 11.59 PM on June 24, 2026 (Wednesday). Kindly note that no declaration shall be accepted after June 24, 2026 (Wednesday)

Kindly note that the aforementioned documents (Form 121, Form 41 and self-declaration) are required to be submitted using the link provided below:

<https://investors.cameoindia.com>

alternatively you can also mail to investor@cameoindia.com so as to reach on or before **June 24, 2026 (Wednesday)**. Please note that no communication in this regard, shall be accepted post **June 24, 2026 (Wednesday)**

Please note that Form 121 can be downloaded from the weblink <https://investors.cameoindia.com>

If you any need clarification, in this regard you may contact Mr. V. Nagaraj, Manager, Cameo Corporate Services Limited (Phone No. 044 40020735 /044 40020734)

These documents, valid in all respects, should be submitted on or before June 24, 2026 (Wednesday) in order to enable the Company to determine and deduct appropriate TDS / withholding tax rate.