Date: 07.09.2026

To,
NSE Limited
National Stock Exchange of India Ltd., Exchange Plaza,
C-1, Block G, Bandra Kurla Complex, Bandra (E)
Mumbai – 400 051

Script Code: VIVIANA

Dear Sir/Madam,

Sub: Communication to Shareholders - Intimation on Deduction of Tax on Dividend

Pursuant to Regulation 30 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform that a general communication to Shareholders on deduction of tax at source on final dividend for F.Y. 2025-26 is being sent by e-mail to all the shareholders of the Company whose e-mail IDs are registered with the Company/ Depository Participants/ Depositories, explaining the process and documentation required for claiming exemption from deduction of tax on dividend.

The communication sent to shareholders has been attached to this letter. This communication is also being made available on the website of the Company at www.vivianagroup.in (Investors > Corporate announcements).

Kindly take the above information on record.

Yours faithfully,
For Viviana Power Tech Limited

KAVALJIT NISHANT PARMAR

Digitally signed by KAVALJIT NISHANT PARMAR
Date: 2026.09.07 16:26:27 +05'30'

(Kavaljit Nishant Parmar)
Company Secretary
Mem. No. A53248

VIVIANA®

Date: 05.09.2026

Folio No./DPID-Client ID: [FOL_MASK]
Name: [NAME]

Subject: Viviana Power Tech Limited- Communication on Tax Deduction at Source (TDS) on Final Dividend for Financial Year 2025-26

Dear Shareholder(s),

We are pleased to inform you that the Board of Directors of Viviana Power Tech Limited **("the Company")**, at their meeting held on May 25, 2026 have *inter alia* approved and recommended payment of final dividend of Rs. 1/- (i.e. 10%) per equity share of face value of Rs. 10/- each for the financial year ended March 31, 2026, subject to the approval of the shareholders at the ensuing 12th Annual General Meeting **("AGM")** of the Company to be held on Tuesday, September 29, 2026.

The dividend, if approved by the shareholders, will be paid/dispatched within 30 days from the date of AGM to the shareholders holding equity shares of the Company, either in electronic or in physical form as on the **Record Date i.e. Tuesday, September 22, 2026** for determining eligibility of shareholders to receive the dividend.

In accordance with the prevailing provisions of the Income Tax Act, dividends paid or distributed by the Company are taxable in the hands of the shareholders. Consequently, the Company is required to deduct Tax Deducted at Source (TDS) at the applicable prescribed rates for each shareholder category at the time of payment or credit of the dividend, whichever occurs earlier.

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

All shareholders are requested to ensure that the below information and details are completed and/or updated, as applicable, in their respective demat account(s) maintained with the Depository participant(s) or in case of shares held in physical form, with the Company's Registrar and Share Transfer Agent, Skyline Financial Services Private Limited **("RTA")** on or before the Record Date i.e., **Tuesday, September 22, 2026**.

Please note that the following information & details, if already registered with the RTA and Depositories, as the case may be, will be relied upon by the Company, for the purpose of complying with the applicable TDS provisions:-

- Valid Permanent Account Number (PAN)*.
- Residential status as per the Act i.e., Resident or Non-Resident.
- Category of the Shareholder viz. Mutual Fund, Insurance Company, Alternate Investment Fund (AIF) Category I and II, 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 Artificial Juridical Person, Trust, Domestic Company, Foreign Company, Overseas Corporate Bodies, etc.
- Email Address.
- Residential Address.

SECTION B: TDS PROVISIONS AND DOCUMENTS REQUIRED, AS APPLICABLE FOR RELEVANT CATEGORY OF SHAREHOLDER(S)

Shareholders are requested to take note of the TDS rates and document(s), if any, required to be submitted to the Company/RTA via e-mail at info@vivianagroup.in and parveen@skylinerta.com by **Tuesday, September 22, 2026** for their respective category, in order to comply with the applicable TDS provisions.

A) FOR RESIDENT SHAREHOLDERS:-

Category of shareholders	Exemption applicability/Documentation requirement
Mutual Funds	In accordance with the prevailing tax exemption provisions of the Income Tax Act, no tax shall be deducted at source (TDS) on dividend payments made to Mutual Funds, subject to the fulfillment of prescribed statutory conditions. To avail of this exemption, a self-attested copy of a valid SEBI registration certificate must be submitted.
Insurance Companies	Pursuant to the unified withholding exemption architecture under Section 393 of the Income Tax Act, dividend income distributed to eligible Insurance Companies is exempt from tax deduction at source (TDS). To claim this benefit, a self-attested copy of a valid IRDAI registration certificate must be provided.
Category I and II Alternative Investment Fund	Pursuant to the unified withholding exemption architecture under Section 393 of the Income Tax Act, dividend income distributed to eligible Category I and Category II Alternative Investment Funds (AIFs) is exempt from tax deduction at source (TDS). To claim this benefit, a self-attested copy of a valid SEBI registration certificate must be provided.
Recognized Provident Fund	Pursuant to the unified withholding exemption framework under Section 393 of the Income Tax Act, dividend income distributed to eligible Recognized Provident Funds is exempt from tax deduction at source (TDS). To avail of this benefit, shareholders must provide a self-attested copy of a valid registration order from the Commissioner or equivalent official documentary proof establishing the fund's status under the Employees' Provident Funds Act, 1952.
Approved Superannuation Fund	Pursuant to the unified withholding exemption framework under Section 393 of the Income Tax Act, dividend income distributed to eligible Approved Superannuation Funds is exempt from tax deduction at source (TDS). To avail of this benefit, shareholders must provide a self-attested copy of a valid official approval granted by the Commissioner.
Approved Gratuity Fund	Pursuant to the unified withholding exemption framework under Section 393 of the Income Tax Act, dividend income distributed to eligible Approved Gratuity Funds is exempt from tax deduction at source (TDS). To avail of this benefit, shareholders must provide a self-attested copy of a valid official approval granted by the Commissioner.
National Pension Scheme	No TDS is required to be deducted as per Section 197A (1E) of the Act.
Government (Central/State)	No TDS is required to be deducted as per Section 196(i) 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	**(a)** Standard TDS Rate on Dividends:

shareholder	Tax is required to be deducted at source at the rate of 10% under Section 393(1) [Table: Sl. No. 7] of the Income Tax Act, 2025. Following the structural deletion of legacy non-filer provisions (former Section 206AB), this rate is no longer subject to variations based on a shareholder's tax return filing history. The Permanent Account Number (PAN) available in the database of the RTA / Depository as on the Record Date will be used by the Company for TDS and relevant tax compliances. If a shareholder has not submitted a PAN, or if the PAN provided is inoperative (not linked with Aadhaar), tax shall be deducted at a higher penal rate of 20% as prescribed under Section 397(2) of the Income Tax Act, 2025. **(b)** In case the dividend is not exceeding Rs. 10,000 in a fiscal year to resident individual shareholder, then no tax will be deducted from the dividend. If any resident individual shareholder is in receipt of dividend exceeding Rs. 10,000 in a fiscal year, entire dividend will be subject to applicable rate of tax. **(c)** No TDS is required to be deducted on the furnishing of a valid Form 121 by an eligible resident person (including individuals and HUFs), provided that the tax liability on their estimated total income for the relevant tax year is nil, and the aggregate specified income does not exceed the maximum amount not chargeable to tax. **(d) Tax is required to be deducted at source (TDS) at the higher rate of 20% under Section 397(2) of the Income Tax Act, 2025, if a valid Permanent Account Number (PAN) of the shareholder is not available, or if the PAN provided is inoperative due to non-linking with the Aadhaar number.** **(e)** Tax is required to be deducted at source (TDS) at the lower rate prescribed in the valid tax withholding certificate issued under Section 395 of the Income Tax Act, 2025 (or via Form 128), provided that such valid certificate is furnished by the shareholder/payee.

**** If the PAN is not as per the database of the Income-tax Portal, it would be considered as invalid PAN.***

B) FOR NON-RESIDENT SHAREHOLDERS:-

Category of shareholders	**Category of shareholders**
Non-resident shareholders [Including Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs)]	Tax is required to be deducted at source (TDS) at the rate of 20% (plus applicable surcharge and cess) under the consolidated provisions of Section 393 of the Income Tax Act, 2025. However, if the dividend is received by an FPI in respect of units purchased in foreign currency, the statutory tax rate shall be 10%. Further, in case you are identified as a "Specified Person" (non-filer of returns) under Section 397 of the Act, we request you to submit a self-declaration verifying that you do not have a permanent establishment in India, enabling tax to be deducted strictly as per the baseline provisions of the Act. **Or** Alternatively, as per Section 90 of the Act, a non-resident shareholder has the option to be governed by the provisions of the Double Taxation Avoidance Agreement (DTAA) between India and their country of tax residence, if such provisions are more beneficial to them. To avail of these Tax Treaty benefits, non-resident shareholders must provide

Regd. Add. : 313-315, Orchid Plaza, Bh..McDonalds's Sama Savli Road, Vadodara - 390024
Corpo. Office: 7th Floor, Shiva Building, Besides Isha Hospital, Sarabhai Campus, Vadodara - 390008
Email: info@vivianagroup.in| Mo.No.:+91 8866797833 | Web : www.vivianagroup.in | CIN : L31501GJ2014PLC081671

	the following documentation • A self-attested copy of the Permanent Account Number (PAN) allotted by the Indian Income Tax authorities, if available; • A self-attested copy of a valid Tax Residency Certificate (TRC) obtained from the tax authorities of the shareholder's country of residence; • Electronic Form 10F; and • Self-declaration in the attached format certifying:- (i) shareholder is and will continue to remain a tax resident of the country of its residence during the Financial Year 2024-25; (ii) shareholder is eligible to claim the beneficial DTAA rate for the purposes of tax withholding on dividend declared by the Company; (iii) shareholder has no reason to believe that its claim for the benefits of the DTAA is impaired in any manner; (iv) shareholder is the ultimate beneficial owner of its shareholding in the Company and dividend receivable from the Company; and (v) shareholder does not have a taxable presence or a permanent establishment in India during the Financial Year 2024-25.
Any entity/individual entitled to exemption from TDS	Tax is required to be deducted at source (TDS) at the lower rate prescribed in a valid tax withholding certificate issued under Section 395 of the Income Tax Act, 2025 (applied via Form 128), provided that such valid certificate is furnished. **Or** Alternatively, valid self-attested documentary evidence (such as a copy of the specific statutory registration, official gazette notification, or special exemption order issued by the Indian tax authorities) certifying that the entity is legally entitled to an unconditional exemption from regular TDS provisions must be submitted.

<u>NOTES</u>:-

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

2. For all self-attested documents, shareholders must mention on the document "Certified true copy of the original". For all documents being submitted by the shareholders, the shareholder undertakes to send the original document(s) on the request by the Company.

3. 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, 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 on or before **Tuesday, September 22, 2026**. No request in this regard would be accepted by the Company/RTA after the said date.

4. 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.

5. 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.

6. 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.

SUBMISSION OF TAX RELATED DOCUMENTS:

The aforesaid compliance documents, such as Form 121, or lower tax withholding certificates issued under Section 395, or statutory exemption documents under Section 393 of the Income Tax Act, 2025, can be submitted by Resident Shareholders and Non-Resident Shareholders to the Company/RTA via e-mail at **info@vivianagroup.in** and **parveen@skylinerta.com** on or before Tuesday, September 22, 2026. This submission enables the Company to determine the appropriate TDS/withholding tax rate applicable for the current distribution cycle. Any communication or documentation regarding tax determination received after Tuesday, September 22, 2026, shall not be entertained or considered for the upcoming payout.

Incomplete and/or unsigned forms, declarations and documents will not be considered by the Company for granting any exemption.

For seeking any further clarification, please write to us at **info@vivianagroup.in**

Your co-operation in this regard is solicited.

Thanking You,

Yours Sincerely,
For Viviana Power Tech Limited

Sd/-
CS Kavaljit Parmar
Company Secretary
Mem. No.: A53248