NAVA /SECTL /143/2026-27

August 07, 2026

Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No.C/1, G Block
Bandra Kurla Complex, Bandra (E)
MUMBAI – 400 051
NSE Symbol: 'NAVA'

Dept. of Corp. Services
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street
MUMBAI – 400 001

Scrip Code: '513023' / 'NAVA

Dear Sir/ Madam,

Sub: Communication to shareholders – Intimation on tax deduction at source on dividend

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Please find enclosed herewith a specimen of an e-mail being sent to the shareholders of the Company whose email addresses are registered with the Registrar and Transfer Agent or the Depository Participant(s), intimating them about the applicable provisions of the Income-tax Act, 2025 relating to deduction of TDS/withholding tax before payment of the final dividend for FY 2025-26, if approved by the Shareholders at the 54th Annual General Meeting of the Company, and the procedure to be followed by the Shareholders for submission of relevant forms, documents, etc.

The aforesaid information is also being made available on the website of the Company at https://www.navalimited.com/investors/stock-exchange-disclosures/disclosures/

Kindly take the same on record.

Thanking you,

Yours faithfully,
for **NAVA LIMITED**

VEGESINA SATYANARAYANA RAJU
Digitally signed by VEGESINA SATYANARAYANA RAJU
Date: 2026.08.07 16:31:19 +05'30'

VSN Raju
Company Secretary
& Vice President

Encl: as above

NAVA LIMITED
CIN: L27101TG1972PLC001549
Registered Office: 6-3-1109/1, 'Nava Bharat Chambers',
Raj Bhavan Road, Hyderabad-500082, Telangana.
Tel: 040 23403501/40345999 e-Fax: 66886121
E-mail: investorservices@navalimited.com Website: www.navalimited.com

NOTICE

Date:

Name of the Member: ##holder##

Ref: Folio / DP ID & Client ID No: ##dpid## ##holder_folio##

Dear Shareholder(s),

Subject: Communication on Tax Deduction at Source (TDS) on Final Dividend for FY 2025–26 / Tax Year 2026–27

We are pleased to inform you that the Board of Directors of Nava Limited, at its meeting held on May 15, 2026, recommended a final dividend of **₹5.50 per equity share** (Face Value: Re. 1/- each) for the Financial Year 2025–26.

If approved by shareholders at the ensuing Annual General Meeting on **August 14, 2026**, the final dividend will be paid within 30 days of approval to:

- **Electronic Mode Holders:** Beneficial owners as per the data furnished by National Securities Depository Ltd. (NSDL) and Central Depository Services (India) Ltd. (CDSL) at the close of business hours on **Friday, August 07, 2026** (Record Date).

- **Physical Mode Holders:** Shareholders whose names appear in the Register of Members maintained by our Registrar and Share Transfer Agent, **KFin Technologies Limited (KFin)**, at the close of business hours on **Friday, August 07, 2026**.

To ensure direct electronic credit of the dividend to your bank account, please verify and update the following details with your Depository Participant (DP) or KFin:

1. Valid Permanent Account Number (PAN) linked with Aadhaar.

2. Residential Status under the Income-tax Act, 2025 (Resident or Non-Resident) for Tax Year 2026–27. (e.g., Tax Year 2026–27 runs from 1 April 2026 to 31 March 2027).

3. Shareholder Category (e.g., Individual, HUF, Mutual Fund, Insurance Company, AIF, FPI, Foreign Company, Firm, LLP, Trust, etc.).

4. Complete Address with PIN Code, Email ID, and Mobile Number.

5. Bank account details (Bank Name, Branch, Account Number, and 11-digit IFSC).

For physical shareholders: Please attach a self-attested copy of your PAN card and a cancelled cheque bearing your name (or a self-attested bank passbook/statement copy).

TAX DEDUCTION AT SOURCE (TDS) PROVISIONS
Under the Income-tax Act, 2025 ('the Act'), the Company is required to deduct Tax at Source (TDS) on dividend payments. Shareholders seeking to claim exemptions or lower withholding tax rates must upload the required declarations and documents to KFin at **https://ris.kfintech.com/form15/** or **https://ris.kfintech.com/clientservices/isc/** on or before **August 13, 2026**.

1. Resident Shareholders:

- **Standard TDS Rate (10%):** Applicable under Section 393(1) of the Act if a valid operative PAN is registered.

- **Higher Rate (20%):** Applicable under Section 397(2) if PAN is missing, invalid, or inoperative due to non-linkage with Aadhaar under Section 262(5).

- **Nil TDS Exemptions:**
  - **Threshold Relief:** No tax will be deducted if the aggregate dividend payable to a resident individual during Tax Year 2026–27 **does not exceed ₹10,000** and is paid via non-cash/electronic modes [Section 393(4) Item 10(f)].

  - **Form 121 Submission:** Resident individuals expecting total taxable income below the basic exemption threshold as specified under the Income Tax Act, 1961, may submit **Form 121** (Annexure 1) to avail Nil TDS exemption.

  - **Lower Withholding Certificate:** Issued by the Income Tax Department under Section 395.

  - **Institutional Investors (Insurance, Mutual Funds, AIFs, NPS):** Submit category declarations along with self-attested PAN copies and SEBI/IRDA registration certificates (Annexure 2).

2. Non-Resident Shareholders: TDS will be withheld at **20% (plus applicable surcharge and cess)** under Section 393(2) of the Act, or at lower rates specified in a Certificate issued under Section 395.

Non-resident shareholders may opt for beneficial **Double Tax Avoidance Agreement (DTAA)** rates under Section 159 by submitting:

- Self-attested copy of Indian PAN (or tax residency declaration as per Annexure 3 if PAN is unavailable).
- Tax Residency Certificate (TRC) issued by the home tax authority for Tax Year 2026–27.
- E-filed Form 41 equivalent valid for Tax Year 2026–27.
- Self-declaration of beneficial ownership and eligibility (Annexure 3).
- *Singapore Residents:* Documentation confirming non-applicability of Article 24 (Limitation of Relief).

*Note: Lower withholding certificates under Section 395 must explicitly state the Company's TAN: **HYDN00160G**.*

BENEFICIAL OWNERSHIP DECLARATION (RULE 203) In terms of Rule 203 of the Income Tax Rules, 2026, where the dividend income is assessable in the hands of a person other than the registered shareholder, a declaration in the prescribed format (Annexure 4) must be submitted on or before the cut-off date i.e. on 13.08.2026.

SEBI MANDATE ON ELECTRONIC PAYMENTS Per SEBI directives, dividend payments to physical security holders will be processed **exclusively through electronic mode**. Payments will be released only after valid PAN, bank details, contact details, nomination, and specimen signatures are registered with the Company’s RTA, KFin.

We seek your co-operation in completing these compliance updates promptly.

Yours faithfully,
For Nava Limited

Sd/-
VSN Raju
Company Secretary

Encl: Annexures 1 to 4

(This is a system-generated email. Please do not reply directly to this message.)