

June 23, 2026

Listing Department, National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex, Bandra (E), Mumbai – 400 051	Listing Department, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001
NSE Symbol: ARTEMISMED	Scrip Code: 542919

Sub: Communication to Shareholders: Intimation on Tax Deduction at Source (TDS)/withholding tax on Dividend for FY 2025-26

Dear Sir/Ma'am,

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 22nd Annual General Meeting of the Company, and the procedure to be followed by the Shareholders for submission of relevant forms, documents, etc.

This is for your information and records.

Thanking you,

Yours faithfully,
For Artemis Medicare Services Limited

Poonam Makkar
Company Secretary & Compliance Officer

Encl: as above





Artemis Medicare Services Limited

CIN: L85110DL2004PLC126414

Registered Office: Plot No. 14, Sector- 20, Dwarka, Delhi - 110075

Corporate Office: Artemis Hospital, Sector- 51, Gurugram, Haryana - 122001

Tel.: +91-124-4511 111| E-mail: investor@artemishospitals.com

Website: www.artemishospitals.com

Date:

Name of the Shareholder:

Ref: Folio No. / DP Id & Client Id:

Dear Shareholder,

Sub: Dividend for FY 2025-26 - Communication on Tax Deduction at Source (TDS) / withholding tax on Dividend

We are pleased to inform you that the Board of Directors of the Company at its meeting held on May 8, 2026 have recommended a Final Dividend of Re. 0.45 per Equity Share of face value of Re. 1/- each for FY 2025-26.

The following are the dividend details:

Rate of final dividend	Re. 0.45 per equity share
Record date for dividend entitlement	Friday, July 10, 2026

The final dividend, if approved by the Shareholders at the 22nd Annual General Meeting of the Company (“AGM”), will be paid within 30 days from the date of AGM.

As per the provisions of the Income-tax Act, 2025 (**‘the Act’**) read with the rules framed thereunder, dividend paid or distributed by a company shall be taxable in the hands of the Shareholders. The Company would be required to deduct tax at source / withholding tax (“TDS”) at the prescribed rates under the Act before making any payment of dividend. The TDS rates would vary depending on the residential status, category of the shareholder and the documents submitted by them and accepted by the Company.

This communication provides a gist of the applicable provisions of the Act relating to TDS/ Withholding Tax on dividend.

A. For Resident Shareholders:

Category of Shareholder	Tax Deduction Rate	Exemption applicability and documentation requirements
Any Resident Shareholder who furnishes valid Permanent Account Number (PAN) linked with Aadhar, wherever applicable - <i>Section 393(1) of the Act (Table: Sl. No. 7)</i>	10%*	Update valid PAN if not already done with depositories (in case of shares held in demat mode) and with the Company's Registrar and Transfer Agent - Alankit Assignments Limited (in case of shares held in physical mode).

Any Resident Shareholder (without/ invalid/ inoperative PAN) - <i>Section 397(2) of the Act</i>	20%	-
Resident individuals submitting Form 121 - <i>Section 393(6) of the Act read with Rule 211 of the Income Tax Rules, 2025</i>	Nil	Submission of Form 121, regarding fulfilling certain conditions. Shareholder can download Form 121 from the Income-tax website i.e. https://www.incometaxindia.gov.in/documents/d/guest/form-no-121-1
Submitting certificate under Section 395(1) of the Act	Rate provided in the lower tax withholding certificate	- Self-attested copy of PAN Card. - Self-attested copy of the Lower/ Nil withholding tax certificate obtained from Income Tax authorities.
Insurance Companies: Public and other insurance companies – <i>Section 393(4) of the Act (Table: Sl. No.10)</i>	Nil	- Self-declaration that the shares are owned by it or has full beneficial interest. - Self-attested copy of certificate issued by IRDAI. - Self-attested copy of PAN Card.
Persons covered under Section 393(5) of the Act (e.g. Mutual Funds, Govt.)	Nil	Documentary evidence that the person is covered under Section 393(5) of the Act.
<i>*Notwithstanding the above, tax would not be deducted on payment of dividend to Resident Individual Shareholder, if total dividend to be received by said Resident Individual from the Company during Tax Year 2026-27 does not exceed Rs. 10,000.</i>		

B. For Non-Resident Shareholders

For Non-resident Shareholders, taxes are required to be withheld in accordance with the provisions of Section 393(2) of the Act at the rates in force.

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.

However, as per Section 159 of the Act, the Non-Resident Shareholders have an option to be governed by the provisions of the Double Taxation Avoidance Agreement (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 the Tax Treaty benefits, the Non- Resident Shareholders will have to provide the following:

- Self-attested copy of the Tax Residency Certificate (TRC) for current financial year as obtained from the tax authorities of the country of which the Shareholder is resident.
- Electronic Form 41, as generated from Income Tax e-filing portal i.e. <https://www.incometax.gov.in/iec/foportal>.
- Self-attested copy of PAN allotted by the Indian Income Tax authorities, if any.

- Self-declaration certifying the following points:
 - i. Shareholders are and will continue to remain a tax resident of the country of their residence during the Tax Year 2026-27;
 - ii. Shareholders are eligible to claim the beneficial DTAA rate for the purposes of tax withholding on dividend declared by the Company;
 - iii. Shareholders have no reason to believe that their claim for the benefits of the DTAA is impaired in any manner;
 - iv. Shareholder is the ultimate beneficial owner of shares held in the Company and dividend receivable from the Company; and
 - v. Shareholder does not have a Business Connection or a Permanent Establishment in India during the Tax Year 2026-27.

Please note that the Company is not obligated to apply the beneficial DTAA rates at the time of tax deduction/ withholding on dividend amounts. Application of beneficial DTAA rate shall depend upon the completeness and satisfactory review by the Company, of the documents submitted by Non-Resident Shareholder.

For Shareholders having multiple accounts under different status / category

Shareholders holding shares under multiple accounts under different status / category and single 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.

Updation of Bank Account Details

Kindly note that pursuant to Regulation 12 read with Schedule I to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the payment of dividend shall be made only through electronic mode to all the eligible Shareholders as on the Record Date, whether holding shares in demat form or physical form.

Members holding shares in physical form may note that if the folio(s) are not updated with PAN, contact details (Postal Address with PIN and Mobile Number), bank account details and specimen signature, the Company shall withhold the dividend, and payment of such dividend in respect of such folio(s) shall be made through electronic mode only upon furnishing all the aforesaid details in entirety to the Company's RTA.

Further, it is mandatory for all companies to use the bank account details furnished by the Depositories and the bank account details maintained by the Registrar and Transfer Agent for payment of dividend to Members electronically. Accordingly, Members are requested to ensure that correct/ latest complete bank account details are updated against their demat account(s) with their respective Depository Participant(s), in case the shares are held in demat mode, and with the Company's Registrar and Transfer Agent, in case the shares are held in physical mode.

Submission of Tax related documents

Kindly note that the aforementioned documents, as applicable to you, are required to be submitted with Alankit Assignments Limited, the Registrar and Transfer Agent of the Company, by e-mail at rta@alankit.com, by Wednesday, July 15, 2026, in order to determine and deduct appropriate TDS/ withholding tax rate.

No claim shall lie against the Company for such taxes deducted.

Kindly note that no communication or documentation on tax determination/ deduction shall be entertained after the above-mentioned date i.e. Wednesday, July 15, 2026.

Shareholders will be able to see the credit of TDS in Form 168, which can be downloaded from their e-filing account at <https://www.incometax.gov.in/iec/foportal/>.

Please let us know in case any clarification is required.

Thanking you,

Yours faithfully,

For Artemis Medicare Services Limited

Poonam Makkar
Company Secretary
FCS No.7919